



**INTERNAL AUDIT DIVISION**  
**OFFICE OF INTERNAL OVERSIGHT SERVICES**

## **RISK ASSESSMENT**

---

**Office of the High Commissioner for  
Human Rights (OHCHR)**

**[31 March 2008]  
Assignment No. AE2007/330/01**

---

**United Nations**  **Nations Unies**

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE  
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE

TO: Ms. Louise Arbour, High Commissioner  
A: Office of the High Commissioner for Human Rights

DATE: 31 March 2008

REFERENCE: AUD-File no. *08-D155*

FROM: Dagfinn Knutsen, Director  
DE: Internal Audit Division, OIOS



SUBJECT: Assignment No. AE2007/330/01 - Risk Assessment Office of the High Commissioner for Human  
OBJET: Rights (OHCHR)

1. I am pleased to present OIOS' risk assessment of the Office of the High Commissioner for Human Rights (OHCHR) which was carried out (with the assistance of the consulting services of Deloitte) during December 2007, for your information. While we do not require a formal response to this report, you are welcome to discuss any of the issues raised further.
2. OIOS encourages OHCHR to use the results of this risk assessment to put in place appropriate risk mitigation measures. OIOS will update the risk assessment periodically, based on subsequent audits or additional information obtained.
3. I take this opportunity to thank the management and staff involved in the risk assessment for the assistance and cooperation provided to the project team in connection with this assignment.

cc: Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Programme Officer, OIOS  
Mr. Anders Hjertstrand, Chief, IAD Geneva Audit Service, OIOS  
Ms. Kyung-wha Kang, Deputy High Commissioner, OHCHR  
Mr. Kyle Ward, Director, PSMS, OHCHR

## **INTERNAL AUDIT DIVISION**

### **FUNCTION**

*"The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization" (General Assembly Resolution 48/218 B).*

### **CONTACT INFORMATION**

#### **DIRECTOR:**

Dagfinn Knutsen, Tel: +1.212.963.5650, Fax: +1.212.963.2185,  
e-mail: [knutsen2@un.org](mailto:knutsen2@un.org)

#### **DEPUTY DIRECTOR:**

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,  
e-mail: [ndiaye@un.org](mailto:ndiaye@un.org)

#### **CHIEF, GENEVA AUDIT SERVICE:**

[Anders Hjertstrand: Tel: 41 22 917 27 31, Fax: 41 22 917 00 11,  
e-mail: [ahjertstrand@unog.ch](mailto:ahjertstrand@unog.ch)

## PARTICIPANTS

The OIOS risk assessment team conducted workshops and interviews with the following staff members of the Office of the High Commissioner for Human Rights, to gain an understanding of existing organizational relationships, risks, controls and process issues.

Focus Area	Name and Functional Title
Strategic Management and Governance	<ul style="list-style-type: none"><li>• Ms. Kyung-wha Kang, Deputy High Commissioner</li><li>• Mr. Kyle Ward, Chief Programme Support and Management Services (PSMS)</li><li>• Ms. Giovanna Zucchelli, Special Assistant to the Deputy High Commissioner, Executive Office</li><li>• Ms. Christina Meinecke, Programme Officer, Executive Office</li><li>• Mr. Charles Radcliffe, Donor and External Relations Section</li><li>• Ms. Gnilane Senghor, Chief, Policy Planning Monitoring and Evaluation Section</li></ul>
Financial Management	<ul style="list-style-type: none"><li>• Mr. Kyle Ward, Chief , PSMS</li><li>• Mr. Sagnik Chattopadhyay, Finance Officer, PSMS</li><li>• Mr. Christopher Bolger, Contributions Officer, PSMS</li></ul>
Human Resource Management	<ul style="list-style-type: none"><li>• Mr. Kyle Ward, Chief, PSMS</li><li>• Ms. Lena Noll, Assistant Human Rights Officer, PSMS</li><li>• Ms. Beatrijs Elsen, Human Rights Officer, PSMS</li></ul>
Procurement and Contract Administration Logistics Management Property and Facilities Management	<ul style="list-style-type: none"><li>• Mr. Xavier Lemee, Officer in Charge, General Services Sections,</li><li>• PSMS</li><li>• Ms. Sofie von Stapelmohr, Administrative Officer, Travel Unit, PSMS</li></ul>
Information Technology	<ul style="list-style-type: none"><li>• Ms. Susan Curran, Chief, Communications Section</li><li>• Mr. Christopher O'Connor, Chief, Information Management and Technology Unit, PSMS</li></ul>
Conference and Document Management	<ul style="list-style-type: none"><li>• Mr. Orest Nowosad, Human Rights Officer, Treaties and Council Branch (TCB)</li></ul>

Focus Area	Name and Functional Title
Safety and Security	<ul style="list-style-type: none"> <li>• Mr. Alexandra Girard, Human Rights Officer, TCB</li> <li>• Mr. Stuart Groves, Senior Security Manager and Security Focal Point, Safety and Security Unit (SSU)</li> <li>• Mr. Jean Louise Dominguez, Security Officer, SSU</li> <li>• Mr. Alain Chergui, Security Officer, SSU</li> <li>• Mr. Per Saelen, Safety and Security Officer, SSU</li> <li>• Mr. Antonio Moreira, Safety and Security Assistant, SSU</li> <li>• Mr. Timur Khanov, Security Information and Safety and Management Systems Assistant, SSU</li> </ul>
Programme and Project Management	<ul style="list-style-type: none"> <li>• Mr. Fabrizio Hochschild, Chief Capacity Building and Field Operations Branch (CBFOB)</li> <li>• Ms. Hulan Tsedev, Senior Human Rights Officer, CBFO</li> <li>• Ms. Gianni Magazzeni, Coordinator, National Institutions Unit, CBFOB</li> <li>• Ms. Kirsten Young, Officer In Charge Middle East and North Africa Unit, CBFOB</li> <li>• Mr. Antonio Cisneros, Officer in Charge, Latin America and Caribbean Unit. CBFOB</li> <li>• Mr. Roberto Ricci, Coordinator, Peace Keeping Mission and Rapid Response Mission, CBFOB</li> <li>• Mr. Rory Mungoven, Chief, Asia Pacific Unit, CBFOB</li> <li>• Mr. Scott Campbell, Coordinator, African Unit, CBFOB</li> <li>• Mr. Ibrahim Wani, Chief, Research and Right to Development Branch (RRDB)</li> <li>• Ms. Viet Tu Tran, Human Rights Officer, Millennium Development Goals Unit, RRDB</li> <li>• Mr. James Heenan, Rule of Law and Democracy Unit, RRDB</li> <li>• Mr. Shervin Majlessi, Assistant Human Rights Officer, Right to</li> </ul>

Focus Area	Name and Functional Title
	<p>Development Unit, RRDB</p> <ul style="list-style-type: none"> <li>• Mr. Pierre Sob, Human Rights Officer, Womens Human Rights and Gender Unit, RRDB</li> <li>• Mr. Ayuush Baf Erdene, Human Rights Officer, Branch Front Office, RRDB</li> <li>• Ms. Juana Sotomayor, Human Rights Officer, Human Rights and Economic and Social Issues Unit, RRDB</li> <li>• Mr. Julian Burger, Human Rights Officer, Indigenous Issues and Minorities Unit, RRDB</li> <li>• Mr. Richard Clarke, Human Rights Officer, Anti-Discrimination Unit, RRDB</li> <li>• Ms. Soussan Raadi Azarakhchi, Director, Special Procedures Branch (SPB)</li> <li>• Mr. Karim Ghezraoui, Team Leader, SPB</li> <li>• Ms. Federica Donati, Human Rights Officer, Economics Social and Cultural Rights Team, SPB</li> <li>• Ms. Heike Alefsen, Coordinator, Information Coordination and Management Team, SPB</li> <li>• Mr. Guennadi Lebakine, Coordinator, Civil and Political Rights Team, SPB</li> <li>• Ms. Sonia Cronin, Human Rights Officer, Civil and Political Rights Team, SPB</li> <li>• Mr. Bahram Ghazi, Human Rights Officer, Economic Social and Cultural Rights Team, SPB</li> <li>• Ms. Mercedes Morales, Human Rights Officer, UN Voluntary Funds for Victims of Torture, Treaties and Council Branch (TCB)</li> <li>• Mr. Orest Nowosad, Human Rights Officer, Document Processing Unit TCB</li> <li>• Mr. Alexandra Girard, Human Rights Officer, Human Rights Council Coordination, TCB</li> <li>• Ms. Jane Connors, Senior Human</li> </ul>

Focus Area	Name and Functional Title
	<p>Rights Officer, TCB</p> <ul style="list-style-type: none"> <li>• Ms. Carmen Rueda, Human Rights Officer, Petitions Unit, TCB</li> <li>• Mr. Mika Kanervavuori, Human Rights Officer, Treaty Implementation, TCB</li> <li>• Ms. Maria-Francisca Ize-Charrin, Chief, Programme and Research Division</li> <li>• Mr. Ngonlardje Mbaidjol, Chief, OHCHR New York Office</li> <li>• Mr. Henrik Stenman, Human Rights Officer, OHCHR Cambodia</li> <li>• Mr. Javier Hernandez, Representante Adjunto, OHCHR Colombia</li> </ul>

## **SUMMARY OF RISK RATINGS**

The risk assessment identified the following areas as Higher, Moderate and Lower Risk. A summary of the identified risks is shown below. Full details of the identified risks are listed in the Risk Register.

<b>Focus Area</b>	<b>Overall Risk</b>
i. Strategic Management and Governance ii. Programme and Project Management iii. Conference and Documents Management iv. Human Resource Management v. Safety and Security	<b>Higher Risk</b>
i. Financial Management ii. Information and Technology Management iii. Procurement and Contract Administration	<b>Moderate Risk</b>
i. Logistics Management ii. Property and Facilities Management	<b>Lower Risk</b>

## Risk Assessment of: OHCHR

Focus Area:		Strategic Management and Governance							
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likelihood	Impact	Overall Risk	High	Higher Risk	
1	<b>OHCHR Mandate and Mission</b>  A(i). Interpretation of the comprehensive Human Rights mandate may be subjected to unexpected developments on the ground and in the legislative context, and may present difficulties in developing unified and cohesive goals and objects, as well as difficulty in establishing priorities.  A(ii). OHCHR's comprehensive mandate may prevent OHCHR from meeting the expectations of all people.	The OHCHR mandate is to promote and protect the enjoyment and full realization, by all people, of all rights established in the Charter of the United Nations and in international human rights laws and treaties. OHCHR is guided in its work by the mandate provided by the GA in resolution 48/141, the Charter of the UN, the Universal Declaration of Human Rights and subsequent human rights instruments.	Strategy	Likely	High	Higher Risk			

No	Focus Area: Interview/Review Summary (Description of risk)	Strategic Management and Governance OIOS Assessment	Likely Risk Category	High Likeli- hood	Impact	Overall Risk	Higher Risk
1	B(i). Each change in High Commissioner can have an impact on donor support, depending on the High Commissioner's reputation, political standpoint and nationality.  B(ii). Existing organizational status/placement may result in a lack of visibility and recognition for OHCHR within the UN.  B(iii). Ambiguous or closely related mandates of different UN organizations may lead to overlapping roles and responsibilities regarding Human Rights work resulting in duplication of effort, or inefficient allocation of resources.	Strategic Policy Guidance. OHCHR's work may become increasingly difficult due to its comprehensive mandate. Issues are brought to OHCHR's attention by individuals, advocacy groups, Member States, special interest groups, etc.	The High Commissioner is the representative of OHCHR and needs to be highly sensitive to Member States and other issues. The current High Commissioner, Mrs. Louise Arbour, has the support and confidence of Member States, including the donor community, but her current mandate will end in 2008.	Governance	Possible	Medium	<b>Moderate Risk</b>

Focus Area:		Strategic Management and Governance		Likely	High	Higher Risk
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
	There are inter-agency coordination mechanisms (e.g. UNDG Task teams) in which the actual division of responsibility is discussed. A thematic issue may actually need to be addressed by several agencies in a complementary way.					
	D(i). Over-reliance on funding from a small number of donor countries may affect OHCHR's perceived objectivity and independence, which in turn may adversely impact its reputation.  D(ii). Heavy reliance on extra-budgetary funding may present a risk on the achievement of the mandate should the promised funding not be realised.	Ninety-eight percent of XB funding comes from just 20 donors, all but one of which is Western. The Donors and External Relations Section (DexRel), previously named Resources Mobilization Unit, encourages voluntary contributors to transform pledges into funds earlier in the year or in the biennium (cash flow view).  DexRel's objective is not only to increase the overall level of contributions, including unearmarked contributions, but to increase the base of donors from all the parts of the world, even if contributions are largely symbolic.	Financial	Possible	High	Higher Risk
	F(i). OHCHR may have inadequate staffing or capabilities to assess the needs of different countries as it shifts from HQs based activity to a rapidly expanding field presence.	OHCHR is expanding its presence in the field and in doing so will need to consider the adequacy of staffing in order to provide relevant and effective work on the ground.	Human Resources	Likely	High	Higher Risk

Focus Area: Strategic Management and Governance				Likely	High	Higher Risk
No	Interview/Review Summary (Description of risk)	IOOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
II	<b>Human Rights Council</b>  B(i). Delineation of roles, responsibilities, and activities between those of the HRC and those of OHCHR may not be clear to beneficiaries, partners, governments, or institutional organizations and may cause confusion over the expected delivery of services.  B(ii). Lack of a clear distinction between the roles and responsibilities of OHCHR and the Human Rights Council may result in conflicting goals, strategies and relationships in the minds of beneficiaries of the UN human rights machinery.  B(iii). The political dynamics of the HRC may constrain OHCHR's independence and the vision of the High Commissioner.  B(iv). Lack of a well thought out strategy, transition, and execution planning for the establishment of the Human Rights Council, may impact OHCHR's ability to support the work of HRC.	The Human Rights Council is to address either specific country situations or thematic issues in all parts of the world. Currently, there are 28 thematic and 10 country mandates. The Office of the High Commissioner for Human Rights provides these mechanisms with personnel, logistical and research assistance to support them in the discharge of their mandates.	Governance	Likely	High	Higher Risk
	D(i). Lack of adequate budgetary resources upon the establishment of the Human Rights Council may adversely impact OHCHR's ability to adequately service the HRC.	The creation of the Council has had a dramatic impact on the workload of the OHCHR staff assigned to support the Council. The proposed programme budget for the biennium 2008 - 2009 includes a request for an increase in funds to provide adequate resources to support the activities and work of the HRC.	Financial	Possible	High	Higher Risk

Focus Area: Strategic Management and Governance				Likely	High	Higher Risk
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
	F(i). Insufficient OHCHR staff to service the HRC if there was not a corresponding increase in OHCHR staffing levels during the creation of the HRC may affect staff workload and quality of service.	The proposed programme budget for the biennium 2008 - 2009 includes a request for an increase in staff to support the activities and work of the HRC.	Human Resources	Likely	High	Higher Risk
	E(i). OHCHR staff tasked with balancing the workload between OHCHR mandates, servicing the HRC, and carrying out other mandates may present a challenge and give the perception that Council work takes precedence over OHCHR work.  E(ii). Implementation of the Universal Periodic Review by the HRC may make it even more difficult to manage work and activities due to the additional reporting requirements, information gathering, and input from Member States.  E(iii). Perceptions that the HRC's guidance may go beyond the legislative level to the managerial and administrative aspects of OHCHR, leading to day-to-day management of OHCHR operations.	OHCHR staff recognizes the need to take a more active role in working with the HRC.  For the Universal Periodic Review, OHCHR staff will need to prepare a compilation of the information contained in the reports of treaty bodies, special procedures, including observations and comments by the State concerned, and other relevant official United Nations documents.  Additionally, credible and reliable information provided by other relevant stakeholders to the Universal Periodic Review should also be taken into consideration by the Council during the review. This information will be summarized by the OHCHR in a document that shall not exceed 10 pages. Stakeholders include, inter alia, NGOs, National Human Rights Institutions (NHRIs), Human rights defenders, Academic institutions and Research institutes, Regional organizations, as well as civil society representatives.	Operational	Possible	High	Higher Risk

Focus Area: Strategic Management and Governance		Likely	High	Higher Risk
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Overall Risk
1	G(i). Lack of proactive communication, coordination and planning with member states or other representatives of the HRC could have a negative impact on OHCHR's ability to provide sufficient support to the HRC.	OHCHR staff recognizes the need to take a more active role in working with the HRC necessary to coordinate and streamline activities.	Information Resources	Possible High <b>Higher Risk</b>

No	Focus Area: Interview/Review Summary (Description of risk)	Strategic Management and Governance OIOS Assessment	Risk Category	Likely	High	Higher Risk	
				Likeli-hood	Impact	Overall Risk	
				Possible	High	Higher Risk	
III	<b>Strategic Planning</b>	<p>A(i). The lack of a formal Change Management Process may jeopardize the successful implementation of the OHCHR Strategic Management Plan (SMP).</p> <p>A(ii). Overlooking the input or buy-in of key players during the Strategic Management Planning (SMP) process may result in poor acceptance of the associated activities.</p> <p>A(iii). Execution of the SMP may be difficult because key players were not included in the planning process and some staff may feel disconnected.</p> <p>A(iv). OHCHR may lose sight of the "big picture" during the Strategic Management Planning if the level of detail and number of activities are too numerous.</p> <p>A(v). The compartmentalization of OHCHR branches, sections and units may be difficult to overcome given the absence of a formal change management process and may hinder the effective achievement of objectives.</p> <p>A(vi). Lack of field involvement in the SMP may negate the delivery of services in the field if the SMP process was headquarters driven.</p>	<p>OHCHR has put in place a Strategic Planning process and mechanism (PBRB) to assess and regularly update priorities within a common Strategic Management Plan. Moreover, a mechanism is being developed to regularly monitor the situation and bring emerging issues to the formal attention of the Senior Management Team for their Strategic Policy Guidance.</p> <p>Work is progressing in strategic planning, while policy development and coordination is underway. Developing a Results-based culture will take time, and major capacity building efforts. OHCHR will emphasize monitoring SMP implementation and evaluating results in order to take corrective measures as necessary.</p> <p>The Policy Planning, Monitoring and Evaluation section (PPME) was established by the High Commissioner to address strategic planning and to also provide a vehicle for monitoring activities.</p> <p>Due to changes in leadership and approach, PPME is still in a development stage, but work is progressing in the area of policy development. However, additional work is still needed in the implementation of the SMP and for the evaluation process.</p>	Strategy	Possible	High	Higher Risk

Focus Area: Strategic Management and Governance		Likely	High	Higher Risk
No	Interview/Review Summary (Description of risk)	Risk Category	Likeli-hood	Overall Risk
1	<p>B(i). Cumbersome reporting requirements may be created if opportunities to gain synergy between the SMP process and Results Based Management processes are missed.</p> <p>B(ii). Lack of linkage between the Strategic Framework and the Strategic Management Plan (SMP) may make reporting cumbersome and inaccurate, which staff may consider to be duplicative, and time consuming.</p> <p>B(iii). Lack of realistic performance indicators may result in an inability to measure OHCHR effectiveness on the ground, and the impact of OHCHR interventions.</p>	<p>Branches' Strategic Plans are in line with the Strategic Framework Content (sub-programmes). However, it is widely acknowledged that the Strategic Framework is not effectively results-based and the indicators do not constitute an appropriate management tool to measure office performance. Requirements for the preparation of the Strategic Framework are not under the OHCHR's control. OHCHR developed a limited set of complementary indicators to monitor office-wide achievements, which also aim to bring more coherence in the work. The office strives to monitor the SMP results and adjust its Strategic Planning accordingly. For that reason, the office is mobilizing <b>external expertise</b>, while building staff capacity in the long-run.</p> <p>The development of performance indicators for OHCHR may be difficult given the nature of the work. In addition, OHCHR staff may not possess the necessary competencies to develop appropriate indicators and evaluation procedures.</p>	Possible	High

1		Focus Area: Strategic Management and Governance		OIQS Assessment		Likely	High	Higher Risk
No	Interview/Review Summary (Description of risk)	Risk Category	Impact	Overall Risk	Likeli-hood	Possible	High	Higher Risk
	E(i). The unprecedented growth of OHCHR may result in a lack of adequate planning and budgeting for staff to carry out the related activities.  E(ii). Disproportionate allocation and distribution of resources between HQs and OHCHR field operations may prohibit the successful accomplishment of field missions.  E(iii). Insufficient staffing to implement country engagements may give the perception that OHCHR is not focused on field operations.	Operational						
IV	<b>Control Environment</b>  B(i). OHCHR does not have a formal Entity Risk Management (ERM) program. As a result, OHCHR may have potential risks, which may result in unknown consequences which could damage OHCHR's reputation, and affect its ability to carry out field operation.  B (ii). Leadership, if lacking vision, direction, or transparency (particularly given OHCHR's unprecedented growth) may lead to a weak organizational culture, lack of cohesion and poor staff morale.  B (iii). Tone at the top, if not adequately fostering shared values, teamwork, integrity and control consciousness, could lead to frustration and a weak control environment.	The Plan of Action (POA), SMP, and the establishment of the PPME taking place. Much more work is needed to streamline the POA and SMP, and for OHCHR to put in a systematic process to assess its risks in the achievement of its objectives.  The inherent risks in the control environment were reflected in the UN integrity survey conducted in 2004.  The current High Commissioner for Human Rights has been in the position since July 2004, and has involved senior managers and others in the preparation of the SMPs (2006 - 2007 and 2008 - 2009). According to OHCHR input from both staff at HQ and in the field went into the development and implementation of both the SMP and the POA.	Governance	Possible	Possible	High	Higher Risk	

## Risk Assessment of: OHCHR

No	Interview/Review Summary (Description of risk)	Focus Area: Financial Management	OIOS Assessment	Risk Category	Possible	Likeli-hood	Impact	Overall Risk	Possible	Medium	Moderate Risk
1	<b>Funding</b>	A(i). Inadequate planning may result in OHCHR being obliged to return the funds as a result of not being able to use the fund on time for its intended purpose thus affecting its mandate completion.  A(ii). Dependence on XB funding, which can be subject to unpredictable fluctuation, could impede OHCHR's ability to execute long range planning of operational and financial requirements, and in the event that actual XB funding either exceeds or falls short of projections, lead to less than optimum use of available resources.  A(iii). Frequent turnover of governmental leadership within Member States, including donor countries, can impact the ability of OHCHR to implement long term strategies. With changes in governments, promised or anticipated funds may not materialize.	63 percent of OHCHR activities are funded from extra budgetary (XB) funding. XB funding comprises principally voluntary contributions pledged and paid by donors. Although the level of contributions has been steadily growing, and donor countries have been consistent and stable, there is a degree of uncertainty regarding future contributions, the level of which may change depending on political developments within donor countries. This could lead in future to a drop in XB funding, with implications for the implementation of specific mandates. Just over half of the funds donated to OHCHR are ear-marked for specifically designated projects/initiatives.  Not all issues that are critical to OHCHR may be as equally important to Member States, particularly the major contributors.	Strategy	Possible	Medium	Moderate Risk	Possible	Medium	Moderate Risk	

2		Focus Area: Financial Management		POIOS Assessment		Risk Category		Possible	Medium	Moderate Risk
No	Interview/Review Summary (Description of risk)					Risk	Likeli-hood	Impact	Overall	Risk
	C(i). Funds allocated to implementing partners and NGOs may be used for purposes other than those for which they are designated or may be allocated to organizations that are not fully accountable and focused exclusively on OHCHR mission.			In a Report on UN Trust Funds on Contemporary Forms of Slavery, OIOS noted that existing pre-screening, monitoring and evaluation mechanisms in place may not be sufficient to adequately ensure that funds are approved and used only to support credible organizations. OIOS found that five organizations from one particular district were managed by the same husband-wife team and that there was no guarantee that the funds had been used for the intended purposes. OHCHR uses account ID in IMIS for cross checking financial transfers.	Compliance	Possible	Medium	Moderate Risk		
				OHCHR recently developed a database for tracking and monitoring trust funds, and this system will be used for grant recipients as well.						

		Focus Area: Financial Management		OIOS Assessment			
No	Interview/Review Summary (Description of risk)	Risk Category	Likeli-hood	Impact	Overall Risk	Moderate Risk	
2		Possible	Medium	Possible	Medium	Moderate Risk	
	D(i). Political sensitivities of Member States may result in under funded key activities if what OHCHR determines to be a "critical need" differs from those of Member States.	Financial	Possible	Medium	Moderate Risk		

OHCHR has introduced a cost plan formulation process to produce plans within available or anticipated voluntary contributions. Management is expecting this control to facilitate the continuity of substantive activities throughout the year.

Enhanced matching of required, mission critical activities by OHCHR to available and allocated funds is required to ensure critical activities are not under funded while lesser activities remain funded (exclusive of earmarked funds).

With more than 50 percent of donor funds earmarked, there exists a risk that the donors will begin to drive OHCHR's priorities. Ensuring continuous flow of donor funds, timely acceptance of donor funds and a higher percentage of funds which are not earmarked but can be best utilized at the discretion of OHCHR are all critically important and require goals and benchmarks or continuous operational improvement.

2		Focus Area: Financial Management	Possible	Medium	Moderate Risk	
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
D(ii). Exchange rate fluctuations may result in the drop in the value of financial contributions, with implications for OHCHR's capacity to implement a given activity or project.	Exchange rate fluctuations inevitably affect the final value of a contribution, which may vary considerably from its value at the time of pledge, especially in cases where delays are experienced in finalizing the funding agreement and arranging transfer of funds. While many contributions are set and paid in USD, the majority are in other currencies (including Norwegian kroner, Danish kroner, Swedish krona, British pounds and euros). The potential for significant fluctuations in the value of contributions due to exchange rate changes is considerable. The USD value of all contributions is monitored on a monthly basis and exchange rate coverage has been put in place.					

2		Focus Area: Financial Management					
No	Interview/Review Summary (Description of risk)	OIOS Assessment		Risk Category	Likeli-hood	Impact	Overall Risk
		Possible	Medium	Moderate	Risk	Possible	Moderate
II	<b>Local Fundraising</b>						
	A(i). Local fund raising activities by field offices may affect the global funding of OHCHR. Donors may reduce their global un-earmarked contributions at the OHCHR-wide level in order to increase special regional earmarked contributions.	OHCHR global policy is to encourage local fundraising only in so far as it relates to accessing additional monies, over and above anything that might otherwise be made available through capitals, by accessing local embassy-managed funds. OHCHR is ensuring such policy is reinforced at local field level	Strategy	Remote	Medium	Lower Risk	Moderate Risk
	A(ii). OHCHR may lose funding opportunities because the use and distribution of funds are increasingly decided at the country level where OHCHR lacks adequate field presence and finds it difficult to compete for funding.	Where donors have devolved decision-making in respect of funding to their local embassies, OHCHR field presences is becoming more involved in cultivating and sustaining strong local donor relations and coordinating with DexRel in Geneva regarding funding discussions.					
	C(i). Lack of controls over funds raised at the local level may result in non-compliance with UN Financial Rules and Regulations.	The Program Support and Management Services Division has worked to put a process in place to allow local fundraising with HQ acknowledgement.	Compliance	Possible	Medium	Moderate Risk	Moderate Risk
	D(i). Lack of control over funds raised at the local level and managed by UNDP may result in misuse of funds.	Funds raised locally may be channelled through UNDP, or possibly put into the local bank account without the knowledge of OHCHR HQ staff.	Financial	Possible	Medium	Moderate Risk	Moderate Risk

2		Focus Area: Financial Management					
No	Interview/Review Summary (Description of risk)	OIOS Assessment		Risk Category	Likeli-hood	Impact	Overall Risk
		Possible	Medium	Moderate	Risk	Possible	High
III	<b>Financial Management</b>  G(i). Lack of OHCHR administrative staff's access to UNDP financial systems may generate inefficiencies, and delays in planning and monitoring activities.	UNDP provides administrative support to OHCHR field offices. The extent of services may vary from location to location. It is often difficult for OHCHR to monitor the use, or expenditure of funds once allocated, and OHCHR is often obliged to wait up to six months for expenditure reports. This can make it difficult for OHCHR to satisfy donor reporting requirements.	Information Resources	Possible	High	High	Higher Risk
	E(i). The necessity to handle cash in field locations may create opportunities for loss, misappropriation, or theft of funds.  E(ii). UN rules related to financial matters may not be compatible with activity needs of OHCHR which may result in delays in program implementation, especially in the field.	OHCHR global policy attempts to reduce the necessity to transport cash to field locations, and place reliance on UNDP field offices for them to handle cash. In those cases where cash cannot be managed by UNDP or a local bank, OHCHR would assess and try to mitigate the risk related to cash operations by ensuring that supporting documentation is maintained, and reconciliation occurs regarding the receipt, use and disbursement of cash.	Operational	Remote	High	High	Moderate Risk

The availability of funds needs to be consistent with the UN budget process. However, release of funds may be directly related to the receipt of donor contributions. Program implementation may be delayed if receipt of funds is delayed.

2		Focus Area: Financial Management					
No	Interview/Review Summary (Description of risk)	OIOS Assessment		Risk Category	Likeli-hood	Impact	Overall Risk
		Possible	Medium	Moderate	Risk	Impact	Moderate Risk
IV	<b>Budgeting</b>  D(i). Lack of opportunities to discuss budget requirement, and constraints with the ACABQ (Advisory Committee for Administrative and Budgetary Question) may impede OHCHR's ability to fully communicate, justify, and emphasize the criticality of its requirements.  D(ii). Planned budget increases for OHCHR's operational activities may be jeopardized if the GA, or ACABQ requires OHCHR to absorb the cost of the HRC or the Committee on the Elimination of Discrimination Against Woman (CEDAW) into its budget.  D(iii). OHCHR's reliance on extra budgetary resources to fund over fifty percent of its requirements may be at risk due to a changing political environment that could have a negative impact on the fulfilment of the OHCHR mandate and the delivery of services.	Financial  OHCHR needs to be aware of the budget for the Human Rights Council in order to determine how activities will be funded. If HRC activities are funded out of the OHCHR budget, this will impact OHCHR's operations.	Financial  CEDAW has been entrusted to OHCHR and is considered to be an additional activity, but so far there has not been an increase in budgetary resources to support the programme. Hence, the CEDAW budget should be considered above and beyond the previously approved doubling of OHCHR resources.	Possible  High	Possible  High	High  Higher Risk	Higher Risk

## Risk Assessment of: OHCHR

3		Focus Area:	Human Resource Management	Possible	High	Higher Risk
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
I	<p><b>Recruitment and Retention</b></p> <p>F(i). Rigid and cumbersome recruitment procedures may lead to loss of the best candidates and skills and delays in the delivery of projects.</p> <p>F(ii). Recruitment delays may adversely affect the achievement of OHCHR's ambitious recruitment plan, and could result in OHCHR losing potential candidates to competitors.</p>	<p>On average, recruitment takes 256 days. The Galaxy system is used.</p> <p>Recruitment delays may be attributed to some extent to Programme Case Officers who have substantive assignments and other priorities, in addition to reviewing qualified applicants which can be time consuming, the number of qualified applicants can sometimes go into the hundreds.</p> <p>The delay may also be exacerbated by the need to improve geographical representation within OHCHR.</p>	Human Resources	Possible	Medium	<b>Moderate Risk</b>

		Human Resource Management		Possible	High	Higher Risk
No	Focus Area: Interview/Review Summary (Description of risk)	IOIS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
3	C(i). Geographical distribution requirements are difficult to implement, which may affect OHCHR's ability to be compliant with HRC demands and relevant UN rules.	The GA and HRC have conflicting definitions and interpretations of geographical distribution requirements. National Competitive Examinations (NCE) are aimed at under-represented countries, whereas the demand on OHCHR is for greater balance in regional representatives.  There is a disconnect between rules and reality. For example French or English speaking Human Rights specialists are required but recruitment has to be carried out in developing countries that may not be able to easily fill such requirements. This situation contributes to the slow recruitment process.  The report of the Secretary-General on measures to address the imbalance in the geographical distribution of the staff in OHCHR (A/61/823), presents several measures to improve recruitment from under-represented countries.	Compliance	Likely	High	Higher Risk

		Focus Area: Human Resource Management		Possible	High	Higher Risk
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
3	F(i). Lack of ownership of the recruitment process makes OHCHR dependent on UNOG's ability to provide services in a timely manner and may lead to delayed implementation of some mandates, and insufficient staffing to achieve OHCHR objectives.	As OHCHR is a department of the UN, the management of its human resources depends on UNOG, (except for the initiation of requests for positions). There is a perception that the management of the recruitment process by UNOG further delays the process and hinders OHCHR's ability to respond quickly to emergency situations.  OHCHR must be able to quickly address breaches of human rights and hence sometimes needs to quickly recruit staff.  UNOG has an agreement to provide OHCHR with emergency services during rapid deployment.	Human Resources	Possible	Medium	<b>Moderate Risk</b>

3		Focus Area: Human Resource Management		Possible		High		Higher Risk	
No	Interview/Review Summary (Description of risk)	OIOS Assessment		Risk Category	Likeli-hood	Impact	Overall	Risk	
				Possible	Medium	Possible	Medium	Moderate Risk	
II	<b>Career Development</b>	<p>F(i). Insufficient resources to train staff may affect the global vision and operations of OHCHR since new staff may not be provided with the necessary tools and knowledge to fulfil Human Rights activities and objectives.</p> <p>F(ii). OHCHR may be affected in its mandate implementation if staff do not share or understand the importance of a common Human Rights standard of concepts.</p> <p>F(iii). Lack of training in the Result Based Management system that may affect the full implementation of OHCHR programmes.</p>	<p>OHCHR has unprecedented growth over the years, but does not seem to have sufficient resources to properly train new staff. The career building process may also be hindered by the lack of appropriate training. Human Rights standards and concepts must be addressed consistently and fully understood by all staff members.</p> <p>A CD ROM-based resource package for Human Rights officers and advisors deployed to the field has been developed.</p>	Human Resources	Possible	Medium	Moderate	<b>Moderate Risk</b>	

3		Focus Area:	Human Resource Management		Possible	High	Higher Risk
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall	Risk
	F(iv). Mobility requirements may result in loss of expertise, inefficiencies in human resources management, loss of institutional memory and possibly loss of partnership relationships.	<p>Plan Of Action.</p> <p>The requirement for National Competitive Examinations (NCE) candidates to rotate after two years deprives divisions of on the job trained resources.</p> <p>A lot of relationships are created in countries by field officers such as with ministries and international organisations. Mobility requirements may mean that relationships that took a long time to build are discontinued with officers moving to other countries.</p> <p>OHCHR is committed to promote staff mobility and skill enhancement to ensure that staff members periodically change units and branches, and encourages staff members to gain experience in other UN and international organisations as well as in the field.</p>					

3		Focus Area: Human Resource Management				Possible	High	Higher Risk
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall	Risk	
III	<b>Temporary Staff</b>  F(i). The use of temporary staff to address recruitment issues may affect OHCHR's organisational efficiency.  F(ii). Short term contracts may be considered as contradictory to Human Rights principles "Right to work" and may raise a question of credibility and image.  F(iii). Short term contracts may affect staff morale, business continuity, and knowledge management.  F(iv). The practice of filling posts through short term contracts system may discourage people (or prevent the current staff member) from applying for the occupied post, or other available posts.  F(v). An over-reliance on interns to conduct the day-to-day activities of OHCHR may result in lack of follow-up or completion of activities due to the short-term nature of internship contracts.	Temporary staff are placed against vacant posts as a short-term solution. This process may slow down the formal recruitment of fixed term posts as the work still gets done and there is less sense of urgency for fixed term recruitments.  The systematic use of temporary staff may also burden those responsible for training temporary staff. In addition, heavy reliance on temporary staff may cause delays in the completion of work and may also lead to a knowledge gap.  A considerable amount of time and effort is spent on human resources activities, such as hiring, extending contracts, and replacing departures. This may result in inefficiencies and administrative costs particularly if there is a high number of short term contracts.	Human Resources	Possible	Medium	Moderate	Moderate Risk	

3		Focus Area: Human Resource Management				Possible	High	Higher Risk
No	Interview/Review Summary (Description of risk)	OIOS Assessment		Risk Category	Likeli-hood	Impact	Overall Risk	Higher Risk
IV	<b>Field Operations</b>	<p>F(i). Lack of adequate staffing at some OHCHR field locations may present OHCHR with several risks such as hindering OHCHR's ability to: influence decision makers at the country level; acquire first-hand knowledge of country/stakeholder situations and developments; synergize/coordinate with NGOs, governments, and other partners; implement country level engagements/strategies; and manage projects effectively and efficiently.</p> <p>F(ii). Difficulties in finding skilled resources for field operations may impede and delay the activities of OHCHR.</p> <p>F(iii). With many duty stations being non-family and hardship duty stations, it may be difficult to recruit competent and qualified personnel.</p>	<p>Given OHCHR's rapid growth and increasing field presence, action must be taken to ensure that proper controls are in place to ensure operations are provided with the appropriate Human Resource Management services including induction training, understanding of entitlements, and relationship with OHCHR HQs.</p> <p>The expansion of Human Rights work in the field is a recent approach. This new approach calls for a different human resources model.</p>	Human Resources	Possible	High	High	Higher Risk

## Risk Assessment of: OHCHR

No	Focus Area:	Procurement and Contract Administration	Possible	Medium	Moderate Risk	
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
I	<b>Procurement</b>  A(i). Lack of delegation of authority for procurement functions, except initiation of requisitions and certifications may delay the acquisition of goods and services.	OHCHR relies on UNOG for the procurement services.  In terms of specification, transparency in bidding and competitiveness, the UNOG system is considered by OHCHR as adequate, but time consuming.	Strategy	Possible	Medium	<b>Moderate Risk</b>
	C(i). Lack of staff awareness and knowledge of rules and regulations on procurement may lead to non compliance with rules.	Information sessions on applicable rules and regulations are held.	Compliance	Possible	Low	<b>Lower Risk</b>
	E(i). Lack of adequate procurement planning and requisition requirements may result in inefficient and costly purchases.	Information sessions on the procurement process are organised for staff.	Operational	Possible	Medium	<b>Moderate Risk</b>
	E(ii). Increased purchasing for IT related equipment at the end of year may over burden the procurement staff.	This may be contributed in part to funding issues, or lack of planning. These practices could increase the cost of IT equipment.				

## Risk Assessment of : OHCHR

5		Focus Area: Logistics Management	Possible	Low	Lower Risk	
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
1	<b>Travel</b>  B(i). The absence of a delegation of authority for travel services may affect the efficiency of OHCHR to carry out its activities if there are unnecessary delays in the authorization of travel.	OHCHR travel is dependent on the UNOG travel service company.  Delays in funding allocation can affect project execution.  Travel to countries with political situations, urgent missions or special country developments require flexibility in ticket delivery. Requirements may be communicated at the last minute by the front office.	Governance	Remote	Medium	Lower Risk
	C(i). Lack of management enforcement of travel policies and staff awareness of travel rules and regulations may lead to inefficiencies.  E(i). Difficulties in delivering travel services may cause delays in staff travel and the implementation of programmes.  E(ii). Lack of planning, or last minute travel request may result in inefficient travel arrangements, and cause tension among staff.	Information sessions on applicable rules and regulations are held.  Time consuming travel authorisation process can lead to established rules not being complied with.	Compliance	Possible	Low	Lower Risk
		Perception exist that exceptions are becoming the rule, and that managers do not hold staff accountable when they do not submit travel request within the time frame required by UNOG. UNOG's lead time is 10 days.  OHCHR support staff want to be service oriented and recognize that there are legitimate reasons for urgent travel request (delays in project funding, changes in plans, political situations in countries, or other developments).	Operational	Possible	Low	Lower Risk

5		Focus Area: Logistics Management	Possible	Low	Lower Risk	
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
	D(i). Travel authorizations not prepared in a timely manner could increase the cost of travel due to increased rates for last minute purchase of airline tickets, and consequently decrease funds for other activities.	The costs for tickets acquired at the last minute are more costly and affect the budget to fund activities.	Financial	Possible	Medium	<b>Moderate Risk</b>

## Risk Assessment of : OHCHR

<b>6</b>	<b>Focus Area:</b>	<b>Information Technology Management</b>	Possible	Medium	Moderate Risk	
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
I	<b>Communication</b>	A(i). Lack of public communication policies can result in communications being disseminated without appropriate controls. This may impact OHCHR's image and the High Commissioner's credibility.	The Communication Section was recently assigned responsibility in conjunction with the Information and Communication Technology Unit to be the single control point for information presented on the web.	Strategy	Possible	Medium
		G(i). Lack of regularly updated, sufficient, relevant and accurate information on the OHCHR website may impact the clarity of Human Rights messages to stakeholders and the general public.	The OHCHR web site endeavours to present information on operations and programmes deployed by OHCHR around the world.	Information Resources	Possible	Medium
		G(ii). Outdated, erroneous, or inconsistent information posted on the OHCHR website may lead to a loss of credibility for OHCHR.	The new Communication Section will work to put a process in place to ensure that information is consistent, updated and more easily accessible.			
		G(iii). Highly sensitive documents being prepared for release, may not be properly secured prior to operational releases, particularly those where there is involvement of outside parties and may have an impact on OHCHR's credibility.	Sensitive documents are printed at UNOG, and therefore do not involve external parties.			

6		Focus Area:	Information Technology Management			
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
		Possible	Medium	Moderate	Risk	High
II	<b>IT Management</b>  G(i). Confidential Human Rights monitoring and protection data may not be properly secured in field offices.  G(ii). Lack of technology infrastructure in some countries may limit field operations access to information via the internet or email.  G(iii). Lack of an adequate office wide information management system may hinder communication and knowledge sharing.  G(iv). Lack of an information security policy may result in inadvertent or intentional release of sensitive information.  G(v). Lack of an electronic document management policy, in particular for saving and archiving data, may impact appropriate safeguarding of knowledge.  G(vi). Lack of a data collection tool for human rights protection, monitoring and other activities may limit OHCHR's ability to adequately assess the impact of interventions.	Information Resources	Possible	High	High	Higher Risk

6		Focus Area:	Information Technology Management		
No	Interview/Review Summary (Description of risk)	OIOS Assessment	Risk Category	Likeli-hood	Possible Medium Moderate Risk
	A(i). Outsourcing application development entails the risk of OHCHR business needs not being fully understood and thus affecting the efficiency and adequacy of the final IT solution.	The UN International Computing Centre (UNICC) performs the basic application development of Human Rights Cases Database. UNICC outsourced the development to a software development company in India. In the case of four other Human Rights applications, UNICC hired the OHCHR consultant who developed the applications using MS SQL and VB.NET.  The UNICC consultant managed the outsourced development work for OHCHR. Software standards are being elaborated and improved so that any outsourcing may be properly controlled.  The Information Management and Technology Section will also be involved in the development of outsourced applications.	Strategy	Possible Medium	Moderate Risk

## Risk Assessment of : OHCHR

No	Focus Area: Interview/Review Summary (Description of risk)	Programme and Project Management OIOS Assessment	Risk Category	Likeli-hood	Impact	Overall Risk
7				Likely	High	Higher Risk
I	<p><b>Capacity Building and Field Operations</b></p> <p>A(i). OHCHR's relevance and effectiveness may be questioned due to difficulty in translating the broad mandate into specific actions and technical cooperation at the field level.</p> <p>A(ii). Beliefs may exist among OHCHR staff that field operations are not seen as a core OHCHR mission, but as just another activity among many, which may result in under funded, understaffed, and under representation of field operations.</p> <p>A(iii). The real needs of those suffering from human rights violations may not be addressed if the mandate does not result in practical actions specifically tailored for each country engagement.</p> <p>A(iv). The implementation of the Universal Periodic Review by the Human Rights Council may place additional strains on the geographic desks, and to a lesser degree impact Human Rights Officers, monitoring and protection activities, witnesses, and complainants.</p> <p>A(v). Inadequate focus on capacity building activities in support of national Human Rights protection system, in particular government counterparts, may reduce the impact and sustainability of OHCHR interventions/engagement.</p>	<p>OHCHR's mandate may translate into various activities/interventions which may fail to meet expectations if concrete country engagements are not developed. OHCHR in its current strategic planning will attempt to address this issue by developing specific country level engagements/interventions, and by focusing human rights activities on specific human rights violations</p> <p>The General Assembly, in its resolution 60/251, mandated the HRC to "undertake a Universal Periodic Review, based on objective and reliable information, of the fulfilment by each State of its human rights obligations and commitments in a manner which ensures universality of coverage and equal treatment with respect to all States; the review shall be a cooperative mechanism, based on an interactive dialogue, with the full involvement of the country concerned and with consideration given to its capacity-building needs; such a mechanism shall complement and not duplicate the work of treaty bodies."</p>	Strategy	Likely	High	Higher Risk

No	Focus Area: Interview/Review Summary (Description of risk)	Programme and Project Management		Risk Category	Likeli-hood	Impact	Overall Risk
		OIOS Assessment	Likely				
7	<p>A(vi). Failure to form partnerships on the country level and develop and nurture relationships with national actors may result in a failure to achieve objectives thereby denying relief to victims.</p> <p>A(vii). The stigma sometimes associated with a country having a Human Rights presence may cause local actors and staff from other UN agencies to disassociate themselves from OHCHR and thus may limit OHCHR's ability to be an effective player.</p>	<p>Human rights field operations did not exist 15 years ago. Consolidation of operational presence is a work in progress.</p> <p>To acknowledge that Human Rights violations exist within a country may be perceived as an embarrassment and admission of failure by the government and may be seen as a poor reflection on the country's image. As such, Human Rights staff are not always well received in countries.</p>		Operational	Possible	High	Higher Risk