Background

Protection Audits (PAs) aim to assess the progress towards mainstreaming protection within the main UNRWA programme areas as well as the Agency’s compliance with protection principles. Since 2014, PAs became an Agency-wide exercise under the leadership of Protection Division, which is carried out following the revised 2017 Protection Audit methodology (PAM). Roles and responsibilities are defined in the PAM.

DIOS notes that the Protection Division (PD) HQA has been severely impacted by the 2018 funding crisis. Multiple reviews have been conducted leading to a decision to define a new strategic protection framework starting January 2021, with the objective to develop a protection theory of change and to propose an organizational structure for headquarters and fields in consideration of available resources. This may have an impact on the timeframe of the next PAs.

Objective and scope

The audit assessed the effectiveness and efficiency of governance, risk management and control processes over the PAs covering the planning, execution, monitoring, and reporting phases, and focused on the adequacy of instructions over the protection audits and compliance with the PAM.

The audit scope included Jordan field office, Lebanon field office, and Syria field office, and provided overall coverage across all UNRWA fields of operation in conjunction with the evaluation part of the parallel DIOS assignment, which addressed Gaza and West Bank field offices.

What DIOS concluded

DIOS identified a multitude of good practices in particular the Protection Division’s continuous support to the fields’ activities amidst COVID pandemic, significant staff turnover and uncertainty. On the other hand, DIOS also concluded that improvement is needed, as summarised below:

- Guidance is needed for appropriate planning and monitoring taking into consideration specific parameters and required resources.

PAs completion was delayed by 5 months for the 2017-18 cycle due primarily to the significantly reduced resources and diverse practice is noted across three fields assessed. Jordan field utilized a comprehensive field-specific plan containing relevant parameters and resources which could be leveraged for other fields.

- The results of required desk review (as first step) are not duly reflected in the planning and execution of the PAs.

In PA preparation phase, all existing policies and guidelines should be reviewed to assess the progress made on protection mainstreaming. PD HQA compiled an exhaustive list of relevant policy, guidance and training documents developed; however, it was unclear how the results were used for potential efficiency gains (reduction of visits/interviews as accommodated within the methodology).

- Training is provided to staff in different ways across three fields.
The methodology requires that all field staff carrying out the audit should participate in a training on the PAM. Training observed range from full day workshop to discussion, and the guidance does not contain minimum requirement nor further tools to deliver the training.

A range of minimum # of installation visits and focus group discussions were conducted/held, and used for degree of alignment calculation.

The requirements in the methodology were revised through additional guidance by PD HQA. Actual numbers range from 20% to 36% and from 4-12 respectively for % installations visited and number of focus group discussions. Degree of alignment was calculated using varied percentages for installation visits, despite of clarification in the guidance setting the minimum for comparison purposes.

Sampled checklists were in accordance with methodology but there was no evidence of systematic quality assurance including appropriate documentation.

DIOS observed that the fields completed the checklists per the requirements in the methodology. However, the methodology does not stipulate any quality assurance procedure, nor does it contain standard documentation/filing requirements, and limited retention of PA evidence was noted in one field.

Workshops with the stakeholders conducted per requirements however required validation meetings were omitted. Further, ActivityInfo (the tracking platform) needs enhancement.

All tested Protection and Neutrality teams (P&N) teams discussed the recommendations with stakeholders but did not conduct the required formal validation meetings.

Use of ActivityInfo varies across fields, while there is an ongoing internal initiative for revision/optimisation.

Reporting on the PAs is in line with PAM

Tested field P&N teams prepared reports that included relevant information, and are appropriately reviewed per the methodology, to facilitate incorporation in the agency-wide reporting.

Recommendation follow up procedures varied among fields while PD HQA role is beneficial in practice.

While recommendations follow up process varies in the fields, it is embedded in the operational management. In practice, PD HQA pro-actively coordinates and widely engages with multiple stakeholders across various platforms, to facilitate recommendation implementation, and also to further promote protection mainstreaming.

What DIOS recommends

DIOS made 6 recommendations of which two are high risk (Recommendation #1 & #6):

1. Protection division HQA should enhance the protection audit methodology by providing additional guidance on the preparation of a protection audit plan based on specific parameters, available resources and how the plan should be used to monitor timely completion of the protection audits.

2. Protection division HQA should enhance the protection audit methodology to include guidance on utilization of the desk review to reflect the identified priorities from policy and guidelines and any reduction in procedures, appropriately in the planning process.

3. Protection division HQA should enhance the protection audit methodology to include minimum requirements on training and with stakeholders but did not conduct the required formal validation meetings.

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2. Protection division HQA should enhance the protection audit methodology to include guidance on utilization of the desk review to reflect the identified priorities from policy and guidelines and any reduction in procedures, appropriately in the planning process.

3. Protection division HQA should enhance the protection audit methodology to include minimum requirements on training and consider good practice in place to facilitate
development of training material to be delivered.

Protection division HQA should redefine the requirement on % of installations to be visited and # of focus group discussion to be organized to ensure that the minimum reflects a representative sample, as well as ensure comparability in the overall calculation of degree of alignment. Furthermore, Protection division HQA should provide the fields with guidance on the utility of any additional assessments conducted, as relevant.

Protection division HQA should take necessary measures to enhance quality assurance including minimum documentation and filing requirements in the protection audit methodology.

Protection division HQA should reassess the recommendation follow-up procedures in particular redefining respective roles and responsibilities, and take the opportunity to reflect and incorporate its contribution into the methodology.

DIOS also provided management with opportunities to improve including reassessing the requirement for validation meeting, and to ensure field input is incorporated in the revisions in ActivityInfo.

What management is doing to address DIOS recommendations

Management accepted the recommendations and is in the process of implementing them. Upon upcoming revision of the PAM, PD HQA intends to include specific guidance for fields to better plan for the cycle, taking into consideration resources as well as priorities. Specifically, PD HQA will utilize the desk review to provide potential priorities and also redefine the percentage and frequency of installation visits/focus group discussions, as relevant. PD HQA will also ensure measures for document retention and quality assurance is included in the PAM. PD HQA will upon onboarding of the new Chief, assess its contribution in overall protection mainstreaming and incorporate appropriately in the PAM its roles and responsibilities.

Methodology, Approach and Disclosure

DIOS conducted an audit, as part of a parallel assignment with evaluation, on the Agency’s work on PAs. The objective is to assess the effectiveness and efficiency of governance, risk management and control processes over PAs, focusing on assessing the adequacy of the instructions contained in the 2017 version of the PAM; and whether PD HQA and the field P&N teams followed the requirements.

The audit approach included: enquiries and interviews with the P&N staff in HQA, and Jordan, Lebanon and Syria, testing of a sample of PAs visits and focus group discussions, analysis of PA data and recommendations, and other procedures deemed necessary.

The audit was conducted in accordance with DIOS standards, which are designed to conform to the International Standards for the Professional Practice of Internal Auditing and took into consideration the risk assessment exercise conducted prior to the audit.

Pursuant to OD14, this summary of internal audit findings and recommendations including management action taken to address recommendations, is made publicly available on the DIOS internet page upon issuance of the audit report (on 21 March 2021).