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Consideration of reports on the work of the Standing Committee

Programme budgets, management, financial control

and administrative oversight

Internal audit in the Office of the United Nations High Commissioner for Refugees for the period from 1 July 2019 to 30 June 2020

Report of the Office of Internal Oversight Services

Summary

This report provides an overview of the internal audit activities undertaken by the Office of Internal Oversight Services (OIOS), in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR), covering the period from 1 July 2019 to 30 June 2020. It is provided pursuant to the decision of the Executive Committee to consider reports relating to programme and administrative oversight during its annual plenary session (A/AC.96/1003, para. 25(1)(f)(vi)).

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I. Introduction

1. This report provides an overview of the internal audit activities undertaken by the Office of Internal Oversight Services (OIOS) in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR) during the period from 1 July 2019 to 30 June 2020. It is prepared for consideration during the seventy-first session of the Executive Committee of the High Commissioner's Programme, following consultation with the High Commissioner.

2. OIOS provides internal audit services to UNHCR in accordance with:

(a) General Assembly resolutions that pertain to the mandate, functions and operations of OIOS, which include but are not limited to resolutions 48/218B, 54/244, 57/287B, 59/272, 64/263, 69/253 and 74/257;

(b) United Nations Financial Regulation 5.15;

(c) Article 12 of the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.10);

(d) Secretary-General's Bulletin ST/SGB/273 on the establishment of the Office of Internal Oversight Services; and

(e) A memorandum of understanding on internal audit services that OIOS provides to UNHCR signed by the High Commissioner and the Under-Secretary-General of OIOS on 5 March 2018.

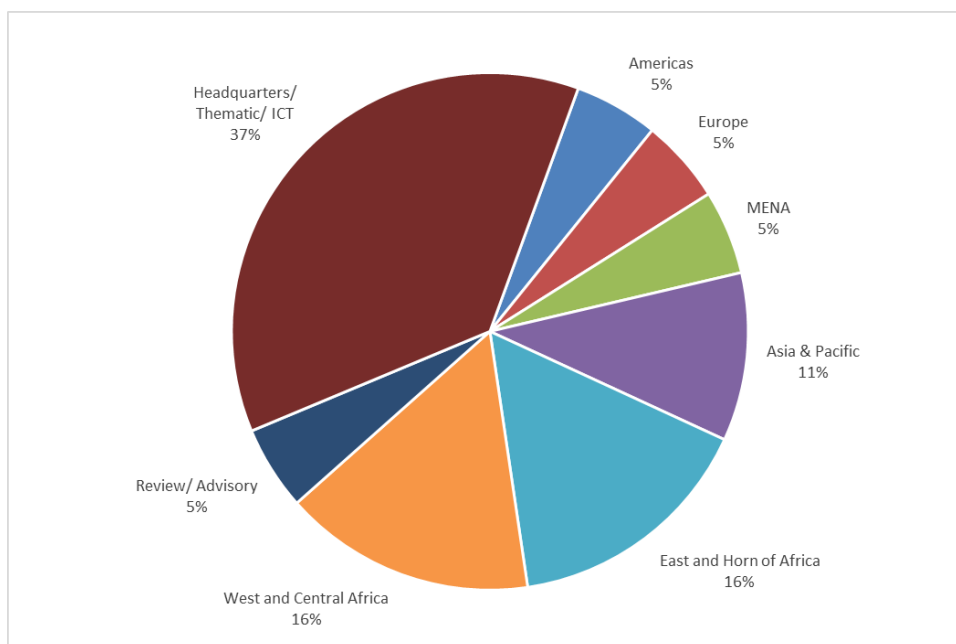
3. The General Assembly resolution that established OIOS called for it to be operationally independent. In addition, according to the International Standards for the Professional Practice of Internal Auditing, an internal audit function should have appropriate and sufficient resources to effectively achieve its mandate and implement its workplan. During the reporting period, OIOS had sufficient resources at its disposal and did not experience any inappropriate interference in determining the scope of its work, in performing the work, and/or in communicating the results that would have impeded its independence in providing internal audit services to UNHCR.

II. Overview of results

A. Audit coverage

4. The outbreak of the COVID-19 pandemic resulted in some delays in completing ongoing engagements. In April 2020, OIOS repurposed its audit workplan to ensure audit resources were being focused on the higher-risk areas facing UNHCR during the crisis. This resulted in OIOS adding five new engagements in the areas of supply chain management, partnership management, remote monitoring of programmes, cash-based interventions (CBI) and the distribution of core relief items in the context of the COVID-19 emergency. To accommodate these new assignments, OIOS postponed the start of other engagements, which will either start later in the year or be postponed until 2021.

5. OIOS completed 19 engagements during the reporting period. Figure 1 shows the audit coverage of engagements by Headquarters and region.

Figure 1 - Reports issued from 1 July 2019 to 30 June 2020 by Headquarters and region

6. The coverage of expenditure of field operations audited in the reporting period is depicted in Table 1.

Table 1 – Coverage of expenditure¹

<i>Region</i>	<i>Expenditure (US\$)</i>	<i>Expenditure of audited operations (US\$)</i>	<i>Percentage</i>
East Horn and Great Lakes	787,765,724	163,465,440	21%
Southern Africa ²	196,223,934	0	0%
West and Central Africa	329,512,106	145,111,901	44%
Asia and the Pacific	382,437,034	184,353,660	48%
Europe	495,081,255	123,501,993	25%
Middle East and North Africa	1,236,548,613	139,830,437	11%
The Americas	244,558,272	38,237,262	16%
TOTAL	3,672,126,938	794,500,693	22%

¹ The expenditure corresponds to 2019 total expenditure for operations, administration and local personnel. The audit coverage shown is only indicative as the audit engagements undertaken during the reporting period did not all cover exactly the same period of scope and also includes most of the expenditure covered in thematic audits.

² No audit was carried out for the region in the reporting period.

B. Audits of headquarters functions, thematic areas, and information and communications technology

7. OIOS completed seven headquarters, thematic and information and communications technology (ICT) audits, which are listed in Annex I.

8. The reports for these audits contained one critical recommendation and 35 important recommendations. Brief summaries of the key results are provided below. As of 30 June 2020, the critical recommendation and 17 of the important recommendations have been implemented, while the remaining 18 important recommendations were in progress of being implemented.

Audit of the arrangements for the audit certification process for implementing partners at UNHCR

9. UNHCR had a robust policy framework in place for conducting risk-based audits of projects implemented by partners, and the centralized procurement of audit firms and management of the audit certification process had brought about distinct benefits. However, the existing arrangements required improvement to demonstrate sound stewardship and reasonable use of the funds. UNHCR needed to: (a) strengthen its quality review mechanisms to mitigate the risk of inappropriate audit opinions provided by audit firms and enhance the assessment process of their performance; (b) engage auditors for at least two years where appropriate; (c) conduct a general compliance review of global audit fees; and (d) align the terms of reference for the audit with the International Standards on Auditing. There was also a need to evaluate the effectiveness of the current risk-based audit policy, as well as to strengthen the project selection criteria. UNHCR acted promptly and implemented all six recommendations raised.

Audit of technology obsolescence at UNHCR

10. UNHCR has recognized obsolescence of ICT assets as a key institutional risk, but had not established a regulatory framework to oversee and manage the risk. UNHCR also needed to address: (a) the growing obsolescence of ICT equipment and consider centralizing to the Division of Information Systems and Telecommunications (DIST) the responsibility for planning, budgeting and procurement of ICT equipment; and (b) discrepancies between ICT assets procured and those installed on the network. As at 30 June 2020, UNHCR had implemented one of the three recommendations raised.

Audit of the Global Service Desk at UNHCR

11. DIST had put in place a regulatory framework and monitoring arrangements over outsourced Global Service Desk (GSD) services and introduced, in April 2019, additional measures to assess the quality of GSD services and financial consequences for breaching them. However, to enhance service delivery, UNHCR needed to further strengthen: (a) its regulatory framework; (b) the management of the external service provider; (c) the monitoring and reporting of GSD services; and (d) its performance of trend analyses to provide information for continual improvement by addressing the underlying root causes. UNHCR acted promptly and implemented all four recommendations raised.

Audit of the arrangements for recruitment of international professional staff at UNHCR

12. The Division of Human Resources (DHR) had put in place a comprehensive policy framework for the recruitment and assignment of staff. However, the existing arrangements for the recruitment of international staff required improvement to fully demonstrate that they were carried out in a fair, consistent and transparent manner. To ensure this, UNHCR needed to: (a) establish guidelines on advertisement of positions; (b) include operational context in the advertisement of positions; (c) improve DHR monitoring of the shortlisting process; and (d) prepare terms of reference for the Joint Review Board. The audit also identified a need

to better monitor the gender and geographical diversity goals, to establish key recruitment performance indicators and to address causes of lengthy recruitment processes. As at 30 June 2020, three of the five recommendations raised had been implemented by UNHCR.

Audit of the upgraded Payroll Module of the Managing for Systems, Resources and People system at UNHCR

13. The Managing for Systems, Resources and People system (MSRP) Payroll Module upgrade achieved its important objectives of mitigating the technological obsolescence risk and ensuring continued interoperability with the MSRP Finance and Supply Chain Modules. The audit determined that satisfactory internal processes existed to verify payroll data, to process personnel actions with an effect on payroll on time and adequate segregation of duties between human resources and payroll functions. However, UNHCR needed to: (a) implement controls to track changes to master data on salary scales and allowances and ensure a proper audit trail for payroll data modifications; (b) develop a formal plan of action to roll out the Monthly Online Deductions and Earnings Module to field offices; and (c) carry out a comprehensive risk assessment for payroll processes and implement appropriate mitigation measures. As at 30 June 2020, three of the four recommendations raised had been implemented by UNHCR.

Audit of health programmes at UNHCR

14. UNHCR had satisfactory arrangements for partnerships, coordination and integrated approaches for its health programmes in place. However, to better achieve corporate health objectives, there was a need to: (a) ensure that health strategies are in place in country operations; (b) strengthen monitoring and reporting of health data; (c) enhance capacity building for health sector staff and partners' staff; and (d) improve global oversight of the allocation of resources for health programmes. Improved monitoring of the implementation of medical referrals and strengthened arrangements over procurement and inventory management of medicines and medical supplies were also recommended. As at 30 June 2020, one of the eight recommendations raised had been implemented by UNHCR.

Audit of information and communications technology governance at UNHCR

15. The audit concluded that there was a need for UNHCR to strengthen the ICT governance framework and overall monitoring and compliance activities by: (a) revising and consolidating its existing ICT governance guidance; (b) assessing the appropriate positioning of UNHCR's Portfolio Management Office³; and (c) assessing the need to establish regional ICT governance structures. The audit also identified a need to: (a) enhance reporting on project budgets and expenditures and review the usefulness of the ICT project dashboards; (b) ensure the delivery of project gate and post-implementation reviews; and (c) ensure consistent usage of standard documentation repository of ICT projects. As at 30 June 2020, the six recommendations raised were in the process of being implemented.

C. Audits of field operations

16. OIOS completed 11 audits of UNHCR field operations during the reporting period, which are listed in Annex II. These audits covered expenditure totalling \$795 million and included 68 recommendations, of which three were rated as critical and 65 as important. Following a reassessment exercise in light of revised OIOS definitions of critical and important recommendations, two recommendations initially issued as critical were changed

³ The ICT Portfolio Management Office promotes and supports effective use of technology-enabled solutions across UNHCR. It provides a clear governance and delivery support model for UNHCR's ICT projects, enabling the right person to take the right decision, based on the right information, in order to achieve the right value.

to important. Annex II has been updated accordingly and shows that the 11 field audits resulted in one critical and 67 important recommendations.

Systemic issues in audits of field operations

17. Recurrent areas for improvement identified in field audits included:

(a) Protection: Eleven recommendations were made to strengthen the delivery of services and related procedures on child protection, preventing and combatting sexual and gender-based violence, registration, and durable solutions.

(b) CBI: Nine (one critical and eight important) recommendations were made inter alia to (a) update the CBI strategy and related standard operating procedures; (b) conduct a needs assessment for CBI; (c) strengthen controls over targeting of beneficiaries; (d) review the CBI design and delivery modalities; (e) build a CBI monitoring system; and (f) retroactively conduct a reconciliation of all cash payments made.

(c) Partnership management: Seven recommendations were made on: (a) partner selection and retention; (b) the preparation of project partnership agreements; (c) monitoring of partners; (d) project performance management; and (e) the designation of procurement to partners.

(d) Procurement and supply chain management: Six recommendations were made on: (a) procurement planning; (b) vendor performance management; (c) contract management; (d) staffing for the supply function; and (e) the management of security and fuel contracts.

18. In accordance with General Assembly resolution 69/253, internal audit reports issued during the period may be found on the OIOS website.

D. Review and advisory engagements

19. OIOS completed one review engagement during the reporting period, which is listed in Annex III.

Review of recurrent issues in procurement management in past internal audit reports at UNHCR

20. This review identified four main categories of recurrent issues in procurement management raised in audit reports on UNHCR field operations: (a) gaps in procurement planning; (b) lack of compliance with established procurement procedures; (c) inadequate vendor management and contract administration; and (d) the lack of proper review by the relevant committees on contracts. The systemic causes related to these issues needed to be addressed at the institutional level, and therefore, OIOS recommended that the ongoing revision of the Policy and Administrative Instruction on Procurement should incorporate the minimum requirements for procurement and for context-specific procurement risks identified by each operation, as well as further guidance on procurement controls and a clarification of the role of the second line of defence in procurement management. The review also identified a need to: (a) develop and implement a policy dissemination strategy; (b) clarify the responsibility of the Chairpersons of the Committees on Contracts in the monitoring of compliance with the field procurement thresholds; and (c) address conflicts of interest in procurement. As at 30 June 2020, one of the three recommendations had been implemented by UNHCR.

E. Other ad hoc and informal advisory services

21. During the reporting period, OIOS provided ad hoc advisory services to UNHCR as and when requested by Headquarters entities or field offices. These related to the regionalization and decentralization process, human resources management, procurement, partnership management, information and communications technology, ethics and staff conduct, fraud prevention, enterprise risk management, internal controls, policy development and donor agreements.

III. Status of implementation of recommendations

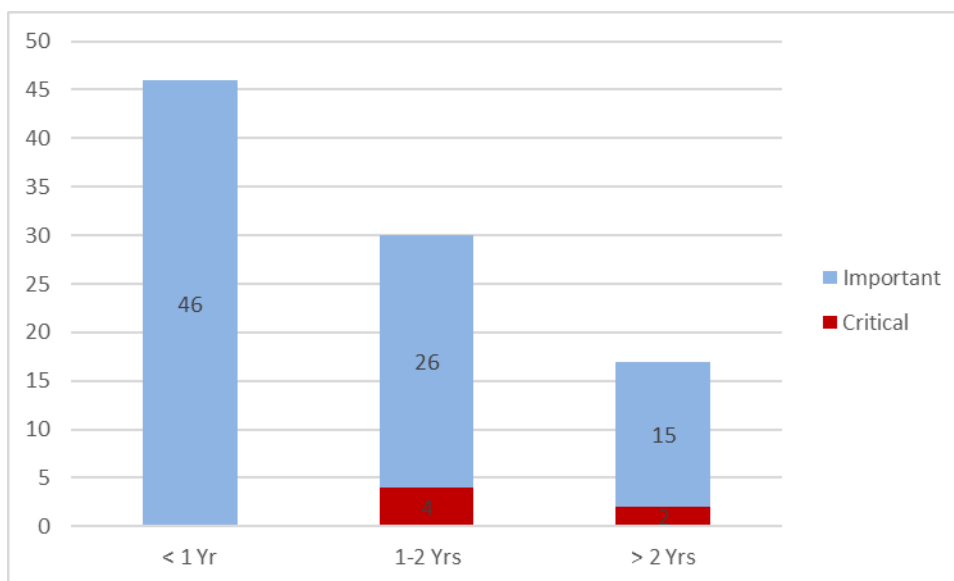
A. Overview of the reporting period

22. OIOS issued 107 recommendations in the 19 engagements completed, out of which 105 (98 per cent) were important and 2 (2 per cent) were critical. The breakdown of the recommendations by audit report is provided in annexes I, II and III.

B. Open recommendations

23. At the end of the reporting period, 93 recommendations remained open. Their ageing is shown in Figure 2.

Figure 2 – Age and classification of open recommendations as at 30 June 2020⁴



24. During the reporting period, the number of open recommendations decreased significantly from 145 as at 30 June 2019 to 93 as at 30 June 2020. This was partially due to OIOS issuing 39 recommendations less in the current reporting period compared to the previous year, because of some delays in issuing final reports in the second half of the period caused by the COVID-19 crisis. The reduction in the number of outstanding

⁴ The 46 recommendations aged less than one year include 14 recommendations which have not yet reached their estimated implementation date, as provided by UNHCR management. They relate to audit reports issued in the fourth quarter of 2019. The 30 recommendations aged between one and two years include five recommendations (of which one critical) which had not yet reached their target date for implementation.

recommendations was also the result of the strong initiatives taken by UNHCR to address the backlog of past due recommendations.

25. The implementation schedule and the regional bureau / division responsible for taking action on open recommendations are detailed in Annex IV.

26. On a positive note, although there were still 17 long-outstanding recommendations over two years old as of June 2020, this was a reduction compared to last year, when there were 32 long-outstanding recommendations. In addition, all of the 17 recommendations were in the process of being implemented. A list of audits which were the source of these recommendations is provided in Annex V.

27. The list of all open recommendations as at 30 June 2020 will be provided on the website of the Executive Committee of the High Commissioner's Programme available at [UNHCR ExCom 2020](#) web page.

C. Past due critical recommendations

28. Five critical recommendations were overdue for implementation as at 30 June 2020, compared to 14 for the previous reporting period. Annex VI provides details of these recommendations, together with the latest update on the progress made to date.

D. Closed recommendations

29. During the year, 158 recommendations were closed, including 146 which were fully implemented. Twelve recommendations were closed without implementation for various reasons such as no longer considered actionable or being merged into a new recommendation.

E. Savings and recoveries

30. During the reporting period, savings and cost recoveries were realised by UNHCR which related to OIOS recommendations pertaining to audits carried out in prior periods. For example, the implementation of an OIOS recommendation in the audit of arrangements for the use of telecommunication devices and telecommunication expenditure control and billing in 2017, resulted in a saving of nearly \$577,000 by UNHCR in the current reporting period. Additionally, recoveries totalling almost \$500,000 were made during this period due to the implementation of audit recommendations made in another five audit engagements.

IV. Work planning

31. Annual risk-based workplans, covering the period 1 January to 31 December, were prepared for 2019 and 2020 in accordance with the OIOS risk-based planning process. The selected engagements were discussed with UNHCR management to validate and confirm areas identified for audit. OIOS held discussions with the United Nations Board of Auditors (BOA), the Joint Inspection Unit (JIU), UNHCR's Evaluation Service and UNHCR's Inspector General's Office (IGO) to minimize duplication and to optimize oversight coverage. Work planning discussions were also held with the Chief Risk Officer, the Change Management Team and the Controller and Director of the Division of Financial and Administrative Management (DFAM).

32. UNHCR's Independent Audit and Oversight Committee (IAOC) reviewed the 2020 work planning process and proposed engagements. The final workplan was approved by the Under-Secretary-General of OIOS.

33. The status of the engagements in the 2019 and 2020 workplans was reported to UNHCR management on a quarterly basis and was periodically discussed with the IAOC.

V. Staffing and budget resources

A. Staffing

34. OIOS had a total of 26 posts approved and dedicated to UNHCR activities in 2019 and 2020, as shown in Table 2. As at 30 June 2020, 23 of the 26 posts were filled. For one of these posts the candidate is due to take up functions in July, and for another post the selection process was being finalized. One position was not yet advertised.

Table 2 – Approved posts for 2019 and 2020

<i>Location</i>	<i>Geneva</i>		<i>Nairobi</i>		<i>Amman</i>		<i>Budapest</i>		<i>Total</i>	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Type of staff/ Year										
Professional	9	9	6	7	3	2	4	4	22	22
General Service	3	3	1	1	--	--	--	--	4	4
Total	12	12	7	8	3	2	4	4	26	26

B. Budget

35. Table 3 shows the budgets provided for internal audit for 2019 and 2020.

Table 3 - Internal audit budgets for 2019 and 2020

<i>Cost category</i>	<i>2019</i>	<i>2020</i>
Staff costs	\$4,962,000	\$4,962,000
Non-staff	\$989,393	\$989,393
Total	\$5,951,393	\$5,951,393

VI. Cooperation and coordination

A. Independent Audit and Oversight Committee

36. OIOS attended the three IAOC meetings during the reporting period to discuss risk-based work planning, workplan implementation and other relevant audit matters. The IAOC appreciated OIOS' proactive thinking in repurposing its audit activities in the current COVID-19 crisis. The IAOC also commended the efforts made by OIOS to respond to its previous requests to quantify the link between the OIOS work plan and UNHCR's risk register.

37. OIOS is highly appreciative of the IAOC's support of its internal audit work and welcomed all recommendations of the IAOC during the year regarding internal audit at UNHCR.

B. UNHCR management

38. During the reporting period, OIOS met with the High Commissioner, the Deputy High Commissioner, the Assistant High Commissioner for Protection, the Assistant High Commissioner for Operations and the Chef de Cabinet to discuss matters relating to audit and

oversight. OIOS also met with Directors of regional bureaux and divisions and Representatives on different occasions to discuss the timing, scope and objectives of specific audit and advisory engagements, as well as any issues arising from these. Periodic meetings were held with the Controller and Director of DFAM, the Chief Risk Officer, the Head of the Ethics Office, the Principal Policy Adviser in the Executive Office, and the Head of the Legal Affairs Service on matters of mutual interest.

C. UNHCR Inspector General's Office

39. OIOS and the IGO continued to work closely during the period on matters related, inter alia, to effective collaboration and communication with UNHCR management, recurrent audit issues and their root causes, as well as making UNHCR's internal oversight architecture more cohesive. Issues that arose during audits requiring investigation were referred to the IGO's Investigation Service for follow-up. OIOS periodically followed up with the IGO on the outcome of previous referrals. During the reporting period, there was a change of leadership in the IGO. OIOS worked closely with both the outgoing and the incoming Inspector General.

D. United Nations oversight bodies

40. OIOS met regularly with the BOA and the JIU to share information and minimize overlap in oversight activities. OIOS routinely shared workplans with the BOA and the JIU, notified them of audits during the planning stage and provided them with copies of final reports.

41. OIOS also continued to participate actively in the work of Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions (RIAS) and attended the annual RIAS meeting in Montreal, which took place in August 2019.

VII. Professional initiatives

42. OIOS continued to review the quality of its work and to further enhance its professional practices. In particular, OIOS worked towards strengthening its capacity for using business intelligence tools for audit planning and real-time data analytics. As in previous years, OIOS benefitted greatly from the involvement of UNHCR personnel in audits of UNHCR field operations and thematic audits. These subject matter experts enhanced the depth and quality of the audit work related to specialist areas such as protection and programme management. At the same time, OIOS was able to transfer its knowledge and expertise to those UNHCR colleagues joining the audits to build their capacity and awareness in risk management and control.

Annex I

Final reports issued from 1 July 2019 to 30 June 2020 Headquarters functions, thematic areas, and information and communications technology

<i>No.</i>	<i>Report number</i>	<i>Assignment title</i>	<i>Date of final report</i>	<i>Number of recommendations</i>	
				<i>Important</i>	<i>Critical</i>
1	2019/068	Audit of the arrangements for the audit certification process for implementing partners at the Office of the United Nations High Commissioner for Refugees	5-Aug-19	5	1
2	2019/077	Audit of technology obsolescence at the Office of the United Nations High Commissioner for Refugees	26-Aug-19	3	0
3	2019/080	Audit of the Global Service Desk at the Office of the United Nations High Commissioner for Refugees	27-Aug-19	4	0
4	2019/091	Audit of the arrangements for recruitment of international professional staff at the Office of the United Nations High Commissioner for Refugees	18-Oct-19	5	0
5	2019/106	Audit of the upgraded Payroll Module of the Managing for Systems, People and Resources system at the Office of United Nations High Commissioner for Refugees	13-Nov-19	4	0
6	2019/125	Audit of health programmes at the Office of the United Nations High Commissioner for Refugees	16-Dec-19	8	0
7	2019/140	Audit of information and communications technology governance at the Office of the United Nations High Commissioner for Refugees	23-Dec-19	6	0
Total				35	1

Annex II

Final reports issued from 1 July 2019 to 30 June 2020 Field operations

<i>No.</i>	<i>Report number</i>	<i>Assignment title</i>	<i>Date of final report</i>	<i>Number of recommendations</i>	
				<i>Important</i>	<i>Critical</i>
1	2019/073	Audit of the emergency response in Bangladesh for the Office of the United Nations High Commissioner for Refugees	19-Aug-19	7	0
2	2019/081	Audit of the operations in Central African Republic for the Office of the United Nations High Commissioner for Refugees	28-Aug-19	5	0
3	2019/088	Audit of the operations in Rwanda for the Office of the United Nations High Commissioner for Refugees	1-Oct-19	6	0
4	2019/102	Audit of the operations in Yemen for the Office of the United Nations High Commissioner for Refugees	6-Nov-19	8	0
5	2019/103	Audit of the emergency response in Chad for the Office of the United Nations High Commissioner for Refugees	8-Nov-19	8	1
6	2019/110	Audit of the operations in Malaysia for the Office of the United Nations High Commissioner for Refugees	15-Nov-19	4	0
7	2019/115	Audit of the operations in Kenya for the Office of the United Nations High Commissioner for Refugees	29-Nov-19	6	0
8	2019/117	Audit of the emergency response in Colombia for the Office of the United Nations High Commissioner for Refugees	13-Dec-19	3	0
9	2019/118	Audit of the emergency response in Cameroon for the Office of the United Nations High Commissioner for Refugees	5-Dec-19	7	0
10	2019/133	Audit of the operations in Burundi for the Office of the United Nations High Commissioner for Refugees	19-Dec-19	7	0
11	2019/142	Audit of the operations in Turkey for the Office of the United Nations High Commissioner for Refugees	24-Dec-19	6	0
		Total		67	1

Annex III

**Final reports issued from 1 July 2019 to 30 June 2020
Review and advisory engagements**

<i>No.</i>	<i>Report number</i>	<i>Assignment title</i>	<i>Date of final report</i>	<i>Number of recommendations</i>	
				<i>Important</i>	<i>Critical</i>
1	2019/120	Review of recurrent procurement management issues raised in past internal audit reports on field operations of the Office of the United Nations High Commissioner for Refugees	13-Dec-19	3	0
Total				3	0

Annex IV

Open Recommendations by Regional Bureau / Division as at 30 June 2020

<i>Region/ Division</i>	<i>Number of Outstanding recommendations</i>			<i>Critical recommendations Implementation Schedule</i>		
	<i>Total</i>	<i>Important</i>	<i>Critical</i>	<i>3rd quarter of 2020</i>	<i>4th quarter 2020 & beyond</i>	<i>Past due</i>
Regional Bureau for West and Central Africa	16	16	0	0	0	0
Regional Bureau for East and Horn of Africa & Great Lakes	17	14	3	0	0	3
Regional Bureau for the Americas	1	1	0	0	0	0
Regional Bureau for Asia and the Pacific	1	1	0	0	0	0
Regional Bureau for Europe	2	2	0	0	0	0
Regional Bureau for the Middle East & North Africa	5	5	0	0	0	0
Division of Emergency Security & Supply	11	11	0	0	0	0
Division of External Relations	4	4	0	0	0	0
Division of Financial and Administrative Management	2	2	0	0	0	0
Division of Human Resources	7	5	2	0	0	2
Division of Information Services and Technology	9	9	0	0	0	0
Division of Resilience and Solutions	9	9	0	0	0	0
Division of Strategic Planning and Results	4	4	0	0	0	0
Executive Office	5	4	1	0	1	0
Total	93	87	6	0	1	5

Annex V

Long-outstanding recommendations as at 30 June 2020⁵

<i>Assignment number</i>	<i>Report title</i>	<i>Report date</i>	<i>Number of recommendations</i>		
			<i>Important</i>	<i>Critical</i>	<i>Total</i>
AR2013/162/01	Audit of UNHCR Affiliated Workforce 2013	30-Jun-14	1	0	1
AR2016/110/05	Audit of UNHCR Operations in Ethiopia	15-Mar-17	2	0	2
AR2016/110/06	Audit of UNHCR Regional Representation of West Africa	30-Dec-16	2	0	2
AR2016/110/09	Audit of UNHCR Operations in Mali	13-Apr-17	1	0	1
AR2017/162/01	Audit of UNHCR Arrangements for Staff Accommodation in Field Operations	17-Nov-17	1	2	3
AR2017/163/01	Audit of the ProGres Refugee Registration System at UNHCR	29-Mar-18	2	0	2
AR2017/163/02	Audit of UNHCR Shelter Programmes	20-Dec-17	2	0	2
AR2017/166/01	Audit of the Arrangements to Ensure the Adequacy of the Network Bandwidth in UNHCR Field Operations	06-Dec-17	1	0	1
VR2017/160/01	Review of recurrent issues in Distribution of Non-Food Items in UNHCR Field Operations	27-Sep-17	3	0	3
Total			15	2	17

⁵ Long-outstanding recommendations are recommendations that have remained unresolved for more than 24 months as of 30 June 2020, regardless of their target date. All 17 recommendations listed above are past their due date.

Annex VI

Past due critical recommendations as at 30 June 2020

<i>Assignment Number</i>	<i>Assignment Title</i>	<i>Recommendation</i>	<i>Last Update</i>	<i>Report Date</i>	<i>Target Date</i>	<i>New estimated completion date</i>
AR2017/162/01	Audit of arrangements for staff accommodation in field operations of the Office of the United Nations High Commissioner for Refugees	1. The UNHCR Division of Human Resources Management should revisit the governance and management accountability arrangements for staff accommodation; and in particular: (a) reactivate the Steering Committee on Staff Accommodation to robustly oversee the work and resources of the Global Staff Accommodation Unit (GSAU); (b) take action to ensure systemic issues identified by GSAU are addressed, including the need to reinvest rental income to improve standards of accommodation; and (c) put in place appropriate coordination mechanisms with the Regional Bureaux on staff accommodation matters and ensure that the respective responsibilities are clear.	In their June 2020 reply, DHR stated that an Advisory Committee on Occupational Safety and Health (ACOSH) with a strong oversight role was created to ensure governance and accountability arrangements for Staff accommodation. An Administrative Instruction (AI) on the subject was ready for issuance. To close this recommendation, OIOS would like to receive evidence of the issuance of the AI, evidence of the functioning of the new governance arrangements including the role of ACOSH; and corrective actions taken to address the systemic issues.	17/11/2017	31/12/2018	30/09/2019
AR2017/162/01	Audit of arrangements for staff accommodation in field operations of the Office of the United Nations High Commissioner for Refugees	2. The UNHCR Division of Human Resources Management, in coordination with the Regional Bureaux and Representations managing staff accommodations, should develop an adequately resourced and time-bound action plan to ensure that the minimum standards on living conditions, as regards staff accommodation and living environment, food water and hygiene, and recreational facilities, are achieved in all locations.	In their June 2020 reply, DHR stated that the September 2019 AI set out guidelines and responsibilities to ensure that the minimum standards of living, food, water, hygiene and recreational facilities were achieved in all locations. OIOS assessed that while the issues on minimum standards on living conditions were identified in the Interim Accommodation Global Annual Reports for each Bureau and globally, there was no evidence that the issues identified in these reports had been suitably addressed. In order to close the recommendation, OIOS would like to receive confirmation of implementation of an action plan to ensure that the minimum standards on living conditions are achieved in all locations.	17/11/2017	31/12/2019	Not provided
AR2018/111/01	Audit of the operations in Uganda for the Office of the United Nations High Commissioner for Refugees	7. UNHCR should assess what accountability measures need to be taken for the undue prolongation of expensive and unsustainable emergency water trucking services, absence of competitive tendering, override of controls and poor contract management, leading to substantial loss of resources, failure to achieve value for money, and the creation of a potentially significant liability outside its accounting records.	In June 2020, UNHCR provided an interim update on the accountability measures taken. To close this recommendation, OIOS requested that UNHCR provide confirmation, cleared by the Senior Executive Team, of the measures taken to establish accountability for the water trucking arrangements.	17/10/2018	30/06/2019	Not provided

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AR2018/111/01	Audit of the operations in Uganda for the Office of the United Nations High Commissioner for Refugees	8. UNHCR should: (a) establish accountability for failure to take timely corrective measures on the irregularities in registration activities; and (b) conduct a lessons learned exercise over registration activities in Uganda and implement effective risk management procedures over registration, including risk mitigation measures, regular management reviews of risks, and timely escalation of high risks to appropriate management levels for action.	In their June 2020 reply, UNHCR stated that the recommendation was in the process of being implemented. OIOS acknowledged receipt of UNHCR's response and looked forward to receiving the key conclusions of the lessons learned exercise completed on registration activities in Uganda and evidence of concrete accountability measures taken on this issue.	17/10/2018	30/06/2019	Not provided
AR2018/111/07	Audit of the operations in Tanzania for the Office of the United Nations High Commissioner for Refugees	3. The UNHCR Representation in Tanzania, in collaboration with the Regional Bureau for Africa, should: (i) review its processes, including in terms of management supervision and monitoring, for the selection and retention of partners, designation of procurement to partners, and monitoring of projects, and implement a time bound action plan addressing the systemic and recurring issues raised in this audit in an effective and sustainable manner; and (ii) institute measures to recover all ineligible and unauthorized project costs and receivables from partners.	In their May 2020 reply, UNHCR provided an update on the ineligible or unauthorized costs noting that despite continued follow-up by UNHCR, recoveries had not yet been made and that the dialogue with partners was ongoing. To close this recommendation, OIOS would like to receive evidence that all ineligible and unauthorized project costs identified during the audit had been either recovered or adequately assessed to determine that no recovery was necessary. Where it is determined that no recovery is necessary, OIOS requested for the full justification along with relevant documentation.	22/05/2019	30/09/2019	Not provided