

# Report of the Independent Audit and Oversight Committee, (IAOC) 2017-2018

**Annual Report, July 2017 – June 2018**

(EC/69/SC/CRP.17) Standing Committee, 73rd meeting

Presented by

Mr. Sam Karuhanga, Chairperson

# Oversight and Risk Management

- Progress in strengthening oversight and risk management
- Risk Management 2.0 initiative - potential to improve risk culture
- “Three Lines of Defence” model endorsed
- Oversight policy framework to be finalised

# Accountability

- Continued need to strengthen accountability
- Change Management - opportunity to establish Internal Control Framework to improve accountability
- OIOS Advisory on “Second Line of Defence” to define workforce responsibilities

# The Inspector General's Office

- Strategic Oversight Service established
- IGO data analysis tools to be set up
- MOU and collaboration between IGO and OIOS appreciated
- Proactive investigations should continue
- Heavier investigations workload – call for adequate resourcing

# Evaluation

- Evaluation activities professionalized
- Quantitative capacity increased - qualitative improvement achieved
- IAOC endorsed Evaluation strategy
- Call for adequate annual resourcing

# Internal Audit

- Plan and progress of audits satisfactory
- OIOS emphasis on quality appreciated
- Efforts to build audit capacity for programming and protection noted
- Action needed on long outstanding recommendations

# Risk management

- Risk Management 2.0 Initiative launched
- Risk awareness should be integrated into management practices
- Corporate and strategic risk registers have been developed
- Independent risk maturity assessment planned by the end of 2019

# Fraud prevention

- Appointment of Senior Adviser to bring fraud treatment activities together and guide coherent public response



# Change Management

- Change Management - opportunity for UNHCR to consolidate concurrent ongoing initiatives
- External input and communications strategy required
- Need for an Integrated Framework

# Financial management

- Reliance on 2-3 major donors + volatile environment = exposure to high financial risk -> Need for mitigation measures
- Substantive supervisory role recommended for the Controller in relation to financial management in the field.

# Human Resources Management

- Continued efforts to strengthen human resources management
- Need for a performance assessment that strengthens accountability
- Consider best practices by other organisations.

# Cyber Security

- Introduction of mandatory cyber security training
- MSRP, e-mail, FOCUS equipped with standby disaster recovery capacity
- Protection of data on Persons of Concern should be strictly upheld.

# Protection

- Safeguard and reinforce UNHCR's protection mandate
- Strengthen substantive supervisory lines between DIP and field protection staff
- Precise definition of authorities and accountabilities for protection delivery, results, monitoring and reporting
- Policy on fraud committed by persons of concern, 2017

# Thank you