



General Assembly

Distr.: General
24 July 2019

Original: English

Executive Committee of the High Commissioner's Programme

Seventieth session

Geneva, 7-11 October 2019

Item 5 of the provisional agenda

Consideration of reports relating to programme and administrative oversight and evaluation

Report on activities of the Inspector General's Office

Report of the High Commissioner

Summary

This report covers the work of the Inspector General's Office for the period from July 2018 through June 2019. It is provided pursuant to the decision of the Executive Committee of the High Commissioner's Programme to consider reports relating to programme and administrative oversight and evaluation during its annual plenary session (A/AC.96/1003, para. 25(1)(f)(vi)). The Executive Committee has further requested that "summary reports covering inquiries and the main categories of investigations, the number of such types of investigations, the average time taken to complete investigations and a description of related disciplinary action" regularly be made available (A/AC.96/1021, para. 24(e)).



Contents

	<i>Paragraphs</i>	<i>Page</i>
I. Introduction	1	3
II. Management	2-22	3
A. Oversight reform.....	2-8	3
B. Collaboration	9-15	4
C. Improving the work of the Inspector General’s Office	16-19	5
D. Management tools.....	20-22	5
III. Strategic oversight.....	23-25	6
A. General.....	23	6
B. Closure of outstanding inspection recommendations	24	6
C. Support to the Independent Audit and Oversight Committee	25	7
IV. Investigations	26-50	7
A. Caseload and reporting	26-43	7
B. Protection from sexual exploitation and abuse, and sexual harassment.....	44-49	11
C. Peer review	50	11
V. Internal audit function	51	11
VI. Conclusion	52	12

I. Introduction

1. This report outlines activities undertaken by the Inspector General's Office (IGO) from 1 July 2018 to 30 June 2019, and provides an update on developments related to the oversight reform process.

II. Management

A. Oversight reform

2. The oversight reform process was initiated in 2016 following an external review of UNHCR's oversight functions. As a result, the IGO's structure, roles, responsibilities and relationship with other oversight entities have undergone significant changes which have led to greater rationalization of UNHCR's oversight functions, as well as greater coherence and coordination among the different oversight entities.

3. During the reporting period, significant progress was made in the implementation of the review's recommendations pertaining to the IGO, with one recommendation on the oversight data management tool to be completed next year.

Data management tool

4. The external review recommended the introduction of a common data management platform to provide a holistic view of oversight findings, monitor the implementation of recommendations, and facilitate strategic analysis and the identification of areas of vulnerability.

5. The first phase of the project was finalized in 2018 with the completion of a tool that collects and analyses independent oversight planning data from the Evaluation Service, the Office of Internal Oversight Services (OIOS) UNHCR Audit Service and the Strategic Oversight Service. The IGO continued to liaise with other internal entities to further develop the tool to include oversight planning data in a comprehensive manner. The second phase of the data management tool has been initiated, with the development of a data management capability utilizing artificial intelligence software to collect and extract trends from oversight findings. The tool will be tested in 2019 and is expected to be fully operational in 2020.

The position of Inspector General

6. The external review of oversight functions recommended that the position of Inspector General should be externally advertised and have a time-limited mandate. During the reporting period, updated terms of reference reflecting changes to the role of the Inspector General were approved. The tenure is now set for a non-renewable term of six years, with no expectation of further employment with UNHCR at the end of term. The position of Inspector General was advertised in June 2019.

7. The terms of reference of the Independent Audit and Oversight Committee (IAOC) were amended, to expand its advisory role to support the High Commissioner with the appointment of the Inspector General and with an early termination of contract, if needed. The revised terms of reference were adopted during the seventy-fourth meeting of the Standing Committee in March 2019 ([EC/70/SC/CRP.5 Rev1](#) refers).

Policy on independent oversight

8. The IGO continued to lead the work on the policy on independent oversight, which is expected to be finalized in 2019. The policy will set out UNHCR's independent oversight framework which aims to promote and enhance organizational accountability. It will (i) define and confirm the authority and responsibilities of the different internal independent oversight functions of UNHCR; (ii) describe the complementary roles played by external independent oversight functions; (iii) assign or affirm the UNHCR entity responsible for liaison and support to these entities; and (iv) establish the roles and responsibilities of key

UNHCR entities, including for follow up to independent oversight's findings and recommendations.

B. Collaboration

9. To optimize the IGO's effectiveness and efficiency, collaboration with internal and external entities was essential.

10. Within UNHCR, the IGO collaborated with executive and senior management through regular meetings, during which it provided updates, advice and analysis on matters relevant to the IGO's mandate. The IGO liaised closely with the Division of External Relations on donor reporting requirements and media enquiries, and participated in two integrity briefings. The IGO also worked with the Enterprise Risk Management (ERM) unit and Risk Management Advisors at Headquarters and in the field on a variety of issues relating to the strengthening of risk management culture.

11. The Investigation Service worked with the Division of Human Resources (DHR) and the Legal Affairs Service on investigation-related matters and disciplinary proceedings, as well as with the Ethics and Ombudsman's Offices on dispute resolution. Cases of fraud with financial implications that involved implementing partner personnel were referred to the Division of Financial and Administrative Management (DFAM), and those that implicated vendors, to the Division of Emergency, Security and Supply (DESS). It also collaborated closely with the OIOS UNHCR Audit Service and irregularities identified during audit processes were referred to the IGO, in areas such as cash-based interventions, fuel, procurement and partnership management.

12. With the aim of enhancing collaboration, avoiding duplication of efforts and identifying gaps in oversight, the Strategic Oversight Service facilitated regular meetings with the ERM unit, the Evaluation Service, the Investigation Service and the OIOS UNHCR Audit Service.

13. Collaboration with external entities continued. The Investigation Service collaborated with several entities, such as the United Nations Special Coordinator on Sexual Exploitation and Abuse, the Inter-Agency Standing Committee (IASC) and the United Nations Representatives of Investigations Services (UN-RIS) to improve the quality and timeliness of investigations relating to sexual exploitation and abuse and sexual harassment. It also assisted in the development of the UN-RIS guidelines for investigations concerning sexual exploitation and abuse which are expected to be published in 2019 and acted as a co-organizer and sponsor of the joint IASC and United Nations Chief Executives Board for Coordination meeting of investigative bodies on protection from sexual exploitation, abuse and harassment. The Head of UNHCR's Investigation Service served as Deputy Coordinator of UN-RIS.

14. The Strategic Oversight Service continued to work with the Joint Inspection Unit of the United Nations System (JIU). It coordinated UNHCR's responses to draft JIU reports on three system-wide reviews, and provided feedback on the terms of reference and questionnaires related to five reviews. It also actively contributed to the JIU's programme of work for 2019, which included two reviews proposed by UNHCR. In close coordination with relevant Headquarters entities, the Strategic Oversight Service continued to provide updates to the JIU resulting in the closure of 27 out of 66 open recommendations, bringing the number of open recommendations to 39 (as of 30 June 2019). UNHCR's acceptance and implementation rates continue to be among the highest of the participating organizations. The Investigation Service also contributed to the JIU 2019 Review of the State of the Investigation Function, a follow up to a similar review conducted in 2011. The aim of the 2019 review, which is expected to be published later this year, is to assess progress made by the participating organizations in strengthening their investigation functions. The recommendations are expected to shape the investigation function of the future in the participating United Nations organizations.

15. Finally, the IGO signed cooperation agreements with the Office of Inspector General for the United States Department of State and the Office of Inspector General of the United States Agency for International Development.

C. Improving the work of the Inspector General's Office

Additional resources and strengthening of field presence

16. To respond to a growing number of misconduct complaints and the increasing complexity of investigation cases, five new positions were created: two Investigation Specialists in Bangkok, and three in Pretoria. The Investigation Service also welcomed a Junior Professional Officer. A Reporting Officer position created in 2018 to support the reporting obligations of the IGO and the reporting tasks previously carried out by investigators was filled. A general service position was discontinued effective 30 June 2019 to create an additional professional position in Strategic Oversight as of January 2020 to support the capture and analysis of oversight data.

17. Establishing an IGO presence in the field has contributed to the successful early deployment of investigation specialists and improving their knowledge of operational contexts and challenges. During the reporting period, the Investigation Service established a new unit in Pretoria, South Africa and there are plans to establish another small unit in Amman, Jordan early next year. The two locations were selected taking into consideration that Africa, the Middle East and North Africa have a high concentration of conflict and displacement situations and host UNHCR's largest programmes, with the highest numbers of people of concern to the organization, implementing partners and personnel. Hence, most of the misconduct complaints stem from those regions. Through further strengthening of its field presence, the Investigation Service expects to respond to complaints and issues in a more efficient and timely manner.

Training and participation in conferences

18. The IGO continued to ensure the professional development of its staff through participation in conferences and workshops. The Investigation Service benefited from training in forensic interviewing of minors organized by the OIOS; in a victim-centered approach when conducting investigations through a workshop entitled "Formation sur les Violences Sexuelles" organized by the Gendarmerie Nationale (France); and in understanding victims' rights by participating in the Workshop on Victims' Rights organized and hosted by the United Nations Victims' Rights Advocate. IGO staff also participated in the third Conference of Preventing Fraud and Corruption in International and Not-For-Profit Organizations, the 2019 conference organized by the Association of Certified Fraud Examiners Fraud in Europe, and the 19th Conference of International Investigators. The IGO is taking a lead role in organizing the 20th Conference of International Investigators in Geneva, later this year, which is expected to bring together nearly 200 investigators from 60 international organizations.

New Administrative Instruction on investigations

19. The Investigation Service is in the process of updating the Administrative Instruction on investigations, which is informed and guided by lessons learned from recent investigations and international best practices. The instruction is expected to be finalized later this year and will contain new and enhanced provisions that ensure a more sensitive approach to subjects, victims and witnesses.

D. Management tools

Management implication reports

20. Management implication reports were issued to executive and senior management when deficiencies in control systems and operational processes were identified in the course of investigations. Twenty-three reports were issued during the reporting period as compared to 17 in the previous period. Management is required to respond with actions that have been

taken to remedy the identified weaknesses and prevent similar misconduct from occurring in the future. The compliance rate with recommendations from management implication reports is high, 97 per cent.

Inquiries

21. The Investigation Service conducted an inquiry into the circumstances surrounding the death of a UNHCR staff member. The inquiry focused on the responsibilities, actions and decisions of UNHCR in relation to the event.

22. The Strategic Oversight Service conducted inquiries into refugee registration, emergency management, and implementing partner management:

- With regard to UNHCR's access to refugee registration data in Uganda, a consultant was engaged to review the past and current situation concerning refugee registration data, with the purpose of identifying lessons learned that could be replicated in other operations. A report with main findings and corresponding recommendations was shared with senior management and work is underway to incorporate the lessons learned in other operations. Recommendations related to: i) accountability and a lack of clarity of roles; ii) weak provision of guidance on the transition of registration responsibilities to government counterparts; and iii) the need for better risk analysis, data protection and stakeholder communication.
- Seven operations covering nine emergency situations were reviewed to determine how effectively UNHCR is implementing its emergency policy, to analyse identified gaps and provide lessons learned. The review was informed by findings of recent reviews and several critical recommendations resulting from internal audit reports issued by the OIOS UNHCR Audit Service as well as from contributions from various entities at Headquarters, including DESS. The final report which set out areas for improvement in the preparedness of operations and in the management of emergencies was recently shared with executive and senior management.
- The inquiry into fraud implicating implementing partners built on an analysis conducted in 2017 by the IGO of three partner fraud cases. It looked into the selection and retention of partners, the potentially conflicting roles of government agencies when they are also implementing partners, funding to and procurement by partners, monitoring and oversight, and partner capacity. A final report highlighting identified root causes and lessons learned was shared with executive and senior management. The findings are expected to inform future policies on implementing partnerships and adjustments to the internal control framework.

III. Strategic Oversight

A. General

23. The Strategic Oversight Service was established in 2017 to strengthen the organization-wide response to oversight findings, facilitate the coherence of oversight functions and strengthen the IGO's oversight capacity and profile. As of 30 June 2019, the service comprised seven positions and members of the team have experience and expertise in audit, oversight, law, investigations, operations and protection. The Strategic Oversight Service directly supports the Inspector General in the meta-analysis of trends in oversight findings, ensuring coherence among internal oversight entities, and in the provision of advice and guidance to the High Commissioner and senior management.

B. Closure of outstanding inspection recommendations

24. Following the discontinuation of the inspection function in 2017, the last inspection cycle concerning UNHCR's Regional Representation in West Africa was closed.

C. Support to the Independent Audit and Oversight Committee

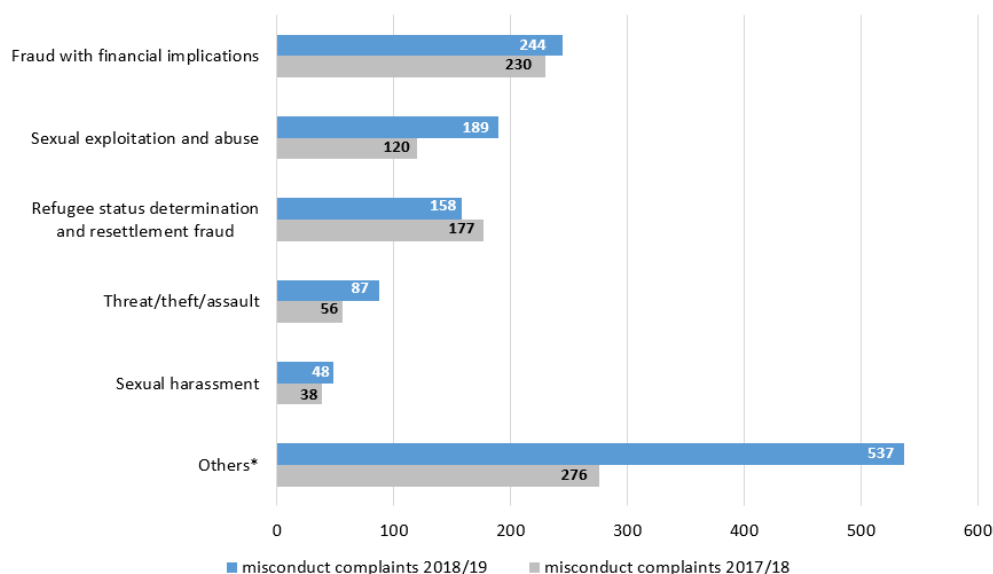
25. The Strategic Oversight Service provided secretariat support to three IAOC sessions that focused on transformative initiatives, accountability frameworks and oversight matters, including risk management. The IAOC shared the main observations with the High Commissioner and the Deputy High Commissioner at the conclusion of each session. The Secretariat also assisted with the induction of new IAOC members by organizing a familiarization mission to a UNHCR operation in the Middle East and North Africa region.

IV. Investigations

A. Caseload and reporting

26. During the reporting period, the number of misconduct complaints increased by 41 per cent from 897 in the previous reporting period to 1,263 at end of June 2019. The increase may be attributable to the continued strong messaging on integrity from executive and senior management, the impact of the rollout of Risk Management 2.0 Initiative and the establishment of Senior Risk Advisors in key operations. An increase in awareness on integrity matters among the UNHCR workforce and implementing partners and the continued professionalization of the Investigation Service including the strengthening of its presence in field locations, which builds relationships and trust encouraging personnel and partners to report, may also have been contributing factors.

Distribution of complaints 2018/19 compared to 2017/18
(top five categories for 2018/19)



*The 'others' category includes *inter alia* the following: abuse of authority, conflict of interest, discrimination, harassment and non-compliance with UN or UNHCR administrative instructions.

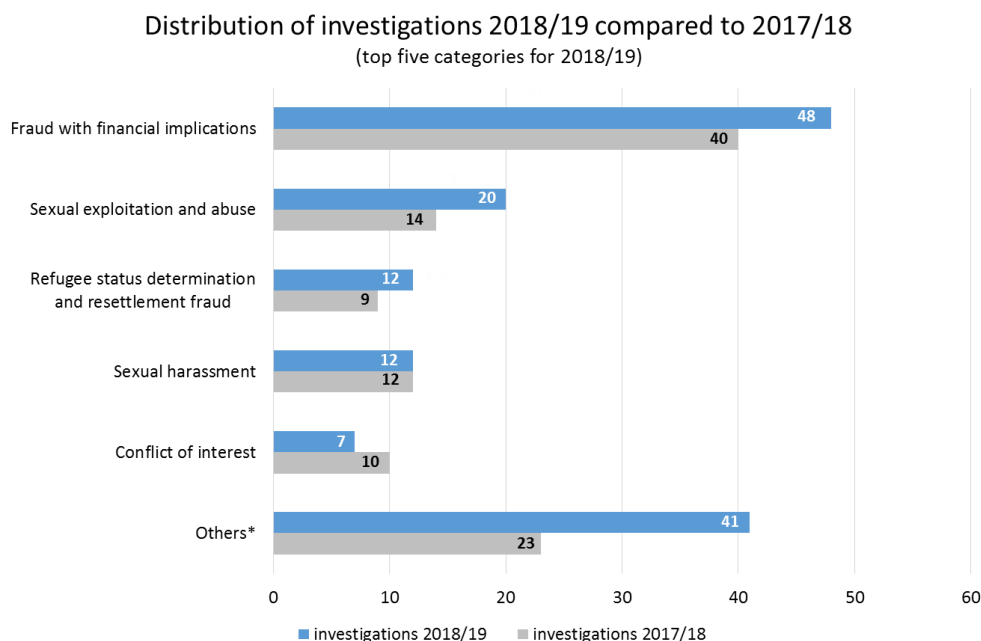
27. The three main categories of misconduct complaints related to: (i) fraud with financial implications (19 per cent);¹ (ii) sexual exploitation and abuse (15 per cent);² and (iii) refugee status determination and resettlement fraud (13 per cent). These were also the main three

¹ The 'fraud with financial implications' category includes bribery, corruption (with financial implications), embezzlement, entitlement/benefit fraud, fraud implicating implementing partners, misuse of assets and procurement fraud.

² This figure includes complaints with and without identifiable or identified victims. Figures where the victim was identified or was identifiable, as reported to the Secretary General, are 126 for the current reporting period and 65 for the previous reporting period.

categories of complaints in the previous reporting period. Complaints against UNHCR personnel fell from 68 per cent to 56 per cent compared to the previous reporting period, while complaints concerning implementing partner personnel rose from 32 per cent to 44 per cent in the same period.

28. One hundred and forty³ new investigations were opened, representing a 30 per cent increase compared to the previous reporting period. A breakdown of the type of misconduct complaints during the two reporting periods is shown in the chart below. The three main categories of investigations opened related to: (i) fraud with financial implications (48); (ii) sexual exploitation and abuse (20); and (iii) refugee status determination and resettlement fraud (12).



The 'Others' category includes *inter alia* the following: abuse of authority, conflict of interest, discrimination, harassment and non-compliance with UN or UNHCR administrative instructions.

29. One hundred and twenty-three Investigations, implicating 155 individuals, were finalized, representing an increase of approximately 18 per cent compared to the previous reporting period. Of these, 82 were substantiated and referred to the DHR for disciplinary action as they implicated UNHCR personnel.⁴ Nine investigations concerning implementing partner personnel were referred to DFAM for further action, while 11 investigations were closed due to other reasons. The remaining 53 cases were closed as the complaints could not be substantiated or were unfounded.

30. During the reporting period and following the completion of the disciplinary process, a total of 36 disciplinary measures were imposed on 29 UNHCR staff members. Of these staff members, 19 (66 per cent) were dismissed or separated. Concerning members of UNHCR's affiliate workforce, the contracts of six individuals were terminated. A further 18 individuals had left UNHCR before the completion of the investigatory or disciplinary processes.

31. During the reporting period, the cases of four staff members⁵ were referred through the Legal Affairs Service to respective national authorities for criminal accountability. Results of the referrals were pending as of 30 June. Concerning four additional referrals made

³ Investigations opened and or closed/finalized in the reporting period may relate to complaints received prior to the current reporting period.

⁴ Of the 82 substantiated cases, 58 concerned UNHCR staff members and 24 affiliate workforce.

⁵ No longer with UNHCR: two staff members were dismissed, one staff member resigned and one staff member's contract expired.

in 2017-2018 to the national authorities in Kenya for criminal accountability, three cases are pending criminal investigation and in one case proceedings have been instituted.

32. In Sudan, investigations were undertaken into complaints in relation to the solicitation of bribes from people of concern and abuse of power. One case was substantiated and referred to DHR for disciplinary action. Other complaints could not be substantiated due to insufficient evidence and are likely to be closed soon. Based on the evidence to date there are no indications of a widespread fraud scheme. Lessons learned from investigations carried out in Kenya and Uganda⁶ were applied in the Sudan operation to mitigate or avoid serious retaliation against key witnesses.

33. In Uganda, investigations were opened into, inter alia, refugee status determination and resettlement fraud, and entitlement and benefit fraud, following the receipt of new information. Thirty-three new investigations were opened, 11 are still ongoing and 22 were finalized. Of these, 17 cases were substantiated and referred to DHR for disciplinary action. One case was referred to OIOS Investigations Division in accordance with the memorandum of understanding signed by OIOS and UNHCR. Several of the ongoing investigations concern allegations of refugee status determination and resettlement fraud in Nakivale which at this juncture appear to be mainly based on hearsay.

34. In Zambia, three UNHCR personnel were investigated following complaints of sexual exploitation and abuse; two cases were unfounded and the other one was unsubstantiated. In order to ensure a victim-centred approach, UNHCR facilitated an independent investigation of allegations of sexual misconduct against several employees of non-governmental organizations, including refugee incentive workers and contractors. The final report was unable to substantiate the allegations mainly because most of the alleged offenders were no longer in employment at the time of the investigation or were no longer in the region. The report did however identify some gaps and proposed a series of measures that should be taken to strengthen the prevention of and response to sexual misconduct and gender-based violence.

35. The Investigation Service continued to face several challenges, mainly due to increasing workload and the complexity of cases, in particular those concerning sexual exploitation and abuse, refugee status determination and resettlement fraud, and fraud with financial implications. In addition, these cases are often resource intensive and many require urgent action. Assessment and investigation of misconduct complaints into sexual exploitation and abuse and refugee status determination and resettlement fraud faced further challenges as some complaints were from remote locations with limited access and poor security. As a result, approximately 50 per cent of all finalized investigations had not been processed within the target timeline of six months. Investigations into sexual exploitation and abuse, however, were completed faster, with 72 per cent of investigations being finalized within six months.

36. The Investigation Service took several steps to respond to these challenges, including strict prioritization of the workload and the development of new approaches to processing complaints and investigations. The prioritization of the workload focused on ensuring that sexual exploitation and abuse and sexual harassment cases were finalized as quickly as possible. Furthermore, investigations posing serious financial or reputational challenges for the organization were expeditiously concluded. Proactive investigations on the other hand were deprioritized and none were undertaken during the reporting period although the benefit of such investigations is well-recognized. Proactive investigations are expected to resume next year with the filling of new investigation specialist positions.

37. During the reporting period, the Investigation Service also had to deprioritize regional workshops aimed at strengthening the capacity of implementing partners to investigate misconduct complaints. Instead, it began to develop, together with the Global Learning and Development Centre, an e-learning package for implementing partners, which includes specific elements on investigative processes concerning sexual exploitation and abuse and

⁶ See: Report on the activities of the Inspector General's Office: Report of the High Commissioner (A/AC.96/1182 of 23 July 2018).

sexual harassment. The training package is expected to reach a wider audience and will be shared with other United Nations agencies.

38. The Investigation Service contributed its expertise and knowledge to several work streams, such as policy development on the protection of witnesses and the prevention of sexual exploitation and abuse, the establishment of the SpeakUp Helpline for UNHCR personnel to report misconduct, and the revision of the policy on protection against retaliation. Due to the increasing workload as a result of the growth in complaints, it was obliged to gradually reduce its involvement in other managerial work streams.

39. Cases concerning allegations of fraud by implementing partners are usually complex, often with operational and sometimes with political consequences. They take time to complete and frequently require a forensic approach to determine the financial loss. In 2019, the Investigation Service in consultation with DFAM, introduced a new approach to the processing of implementing partner fraud in order to expedite the conclusion of these cases. Such complaints, if determined to be credible, are immediately referred to DFAM for forensic review. If the findings also implicate UNHCR personnel in potential misconduct, an investigation is opened by the Investigation Service. This approach has proven successful in rationalizing the roles between the IGO and DFAM, reducing the time to complete the cases, a more accurate determining of the value of financial loss, and earlier mitigation of operational risks and impact.

40. All complaints of misconduct were recorded in a centralized system, but some fell outside the mandate of the IGO and concern other United Nations agencies, government officials or people or entities with whom UNHCR does not have a contractual relationship. These complaints represented 23 per cent of total complaints received⁷ and were transferred to the relevant entity or UNHCR country office for referral to the appropriate local authorities. The remaining complaints that fell within the mandate of the IGO were investigated or referred to:

- (a) The investigative bodies of implementing partners,⁸ for investigation;
- (b) Management for action when this was considered the most appropriate course of action;
- (c) The OIOS Investigations Division in accordance with the memorandum of understanding.

41. The volume of referrals of complaints falling within the mandate of the IGO increased by approximately 150 per cent compared to the previous reporting period, generating challenges to ensure appropriate follow up, review progress reports and record actions taken. Discussions are underway with DHR and executive management on how to improve the efficiency and effectiveness of the referral process concerning UNHCR personnel and improvements to the IGO data management tools are ongoing.

42. Due to increased reporting requirements and the need for more meta-analysis, efforts are underway to improve the Investigation Service's database, iSight, to capture information and generate reports that facilitate analysis.

43. The safety of victims, witnesses and UNHCR personnel also continued to be of concern during several investigations. In response, and in collaboration with management, the IGO prepared terms of reference for a short-term assignment to review best practices of UNHCR and other organizations in safeguarding the security, safety and well-being of victims and witnesses in the context of internal administrative investigations. A framework and options for credible and predictable support mechanisms for victims and witnesses will be developed by the end of the year, as will procedural guidelines. The IGO, DESS, the Division of International Protection, DHR, regional bureaux, and the Senior Coordinator on sexual exploitation and abuse and sexual harassment continue to support this project.

⁷ The percentage is consistent with the previous reporting period.

⁸ Entities such as national and international non-governmental organizations, other United Nations agencies and local authorities when complaints concern government officials.

B. Protection from sexual exploitation and abuse, and sexual harassment

44. During the reporting period, the IGO received a total of 189 complaints related to sexual exploitation and abuse, compared to 120 in the previous year. The increase is mainly due to the doubling of the number of complaints involving personnel from implementing partners. Of the 189 complaints, 126 had an identified or identifiable victims, meeting the criteria for reporting to the United Nations Secretary-General.

45. There were 28 complaints implicating UNHCR personnel, a slight increase compared to the previous reporting period. Two cases were closed at the complaint level, 10 were pending assessment and one was referred to DHR. A total of 15 investigations were opened by the IGO; of these, six remain under investigation and nine were unsubstantiated and closed.

46. Of the 98 complaints implicating implementing partner personnel, two were closed at the complaint level and 17 were pending assessment. Seventy investigations were opened by the investigative bodies of the concerned partners and nine referrals are pending feedback from implementing partners or UNHCR operations. Of the 70 investigations opened, 51 remain under investigation and eight were unsubstantiated. A total of 11 complaints were substantiated and the individuals involved were dismissed.

47. The number of complaints of sexual harassment increased, with a total of 48 complaints being received compared to 38 in the previous reporting period. Twenty-nine complaints implicated UNHCR personnel and 19 cases involved implementing partner personnel.

48. The highest number of complaints related to both sexual exploitation and abuse and sexual harassment were recorded in Africa, followed by the Middle East and North Africa. Alleged victims were predominantly female, while the alleged perpetrators were predominantly male.

49. The Investigation Service contributed to nine trainings for focal points in all five regions on investigative processes relating to sexual exploitation and abuse, and sexual harassment. These training sessions are an opportunity to improve the understanding in the field of investigative processes managed by the IGO, and for the investigation specialists to acquire a better understanding of operational circumstances and challenges.

C. Peer review

50. Approximately every five years the Investigation Service is subject to an external peer review aimed at assessing the adequacy of its structure and resources, organization and quality of work, as well as its independence. The review also aims to propose ways to improve the efficiency and effectiveness of the Investigation Service. In 2013 the review was conducted by the European Anti-Fraud Office of the European Commission and its recommendations resulted in several important changes, specifically the professionalization of the Investigation Service. The 2019 independent review is currently being conducted by investigators from the United Nations Development Programme and their report is expected to be released in the coming months.

V. Internal audit function

51. Internal audit services in UNHCR continued to be provided by OIOS through its UNHCR Audit Service. The IGO manages UNHCR's relationship with OIOS for the provision of internal audit services in accordance with a memorandum of understanding signed in March 2018. The external oversight review recommended that internal audit be better integrated into UNHCR's internal oversight architecture. This integration has been completed and the following activities were undertaken during the reporting period:

- (a) The OIOS UNHCR Audit Service, supported by the IGO, continued to strengthen its relationship with the regional bureaux and the different divisions in the planning and execution of audits, follow up on audit recommendations

and providing management with early warnings for action as appropriate. This resulted in earlier action being taken on audit recommendations and an enhanced understanding of audit processes and operational challenges;

- (b) The IGO supported the OIOS UNHCR Audit Service in the preparation of standard audit programmes on protection-related matters, and assisted in organizing a specialized protection training workshop for all auditors of the OIOS UNHCR Audit Service. The training covered, inter alia, child protection, local integration, resettlement, refugee status determination, statelessness and sexual and gender-based violence. As a result, the capacity of audit staff to audit protection systems and processes was strengthened. Ninety-four per cent of field audits covered at least one standalone protection area in the final scope of the audit, compared to 69 per cent in 2017-2018.
- (c) A call for expressions of interest to joint internal audit assignments was circulated to all UNHCR personnel. These would be short-term assignments to support OIOS UNHCR Audit Service in the conduct of their work, and at the same time increase the skills and knowledge of UNHCR personnel with regard to audit processes. Through a competitive selection process, nine senior UNHCR personnel with expertise in programme and protection matters were selected for a roster. As of 30 June, four had started to work for two to three month periods on audit assignments in the Americas, Africa and Europe. Of the remaining five, three have been assigned to audit assignments scheduled for the latter half of 2019. This initiative enhanced the technical capacity of the audit staff on programme and protection matters, while simultaneously improving UNHCR personnel's understanding of internal control and risk management processes.

VI. Conclusion

52. During the reporting period, the structure, roles and responsibilities of the IGO have been consolidated in line with the 2016 review, and with almost all of its recommendations completed. This has resulted in greater coherence among the different oversight functions and strengthened the rationalization of the work of the different entities. While there were challenges in terms of expectations and the management of a high volume and complexity of work, innovative changes to practices and approaches, and new and improved partnerships have contributed to the progress made in ensuring accountability of the organization to the Executive Committee and people of concern to the Office.
