

2021-2022 Annual Report of the Independent Audit and Oversight Committee (IAOC)

20 September 2022

Presented by

Mr. Honoré Ndoko, Chairperson

Ms. Bushra Malik, Vice Chairperson

Operating environment

External environment:

- Increasing displacement and emergencies
- COVID-19 pandemic
- Funding environment

Internal change processes:

- Business Transformation Programme
- Decentralization and Regionalization

Integrity

- Staff well-being
- Support desk for workplace-related concerns
- Disciplinary matters
- Prevention of sexual exploitation and abuse

External oversight

- UNHCR's 2021 financial statements
- Unqualified audit opinion
- Change of UN Board of Auditors member responsible for UNHCR

Independent internal oversight

- Risk-based internal audit planning
- Clarifying engagement between UNHCR and OIOS
- Evaluation - peer review and policy revision
- Ombudsman Office

Management oversight

- Innovations in delivery support systems for the Ukraine emergency
- Strengthening internal controls and fraud prevention and detection
- 2022 risk framework linked to Results Based Management framework

Looking ahead

IAOC focus *inter alia*:

- Business Transformation Programme
- Decentralization and Regionalization incl. HQ alignment
- Cybersecurity
- Funding patterns and trends
- Staff well-being