

**Internal audit activities undertaken by the Office of Internal
Oversight Services in respect of the Office of the United Nations
High Commissioner for Refugees
for the period from 1 July 2023 to 30 June 2024
(A/AC.96/75/7)**

Statement to the Standing Committee of the Executive Committee of the High
Commissioner's Programme by the
**Under-Secretary-General for Internal Oversight Services
Fatoumata Ndiaye**

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Chair, and members of the Standing Committee of the Executive Committee of the High Commissioner's Programme, I am pleased to introduce the annual report on internal audit activities undertaken by OIOS in respect of UNHCR for the period 1 July 2023 to 30 June 2024.

OIOS provides recommendations aimed at improving governance, risk management and control processes in UNHCR. We do this through an assurance strategy and risk-based work planning process that is guided by UNHCR's corporate risk register and that identifies and assesses key risks to the achievement of UNHCR's strategic objectives. The OIOS assurance strategy aims to ensure that we audit UNHCR activities rated as high risk every three years, with medium risk activities audited every five. We conduct limited scope reviews every five years for low-risk activities.

OIOS completed 25 audits during the period: 13 of these involved headquarters, thematic, or ICT matters; 2 were of regional bureaux; and 10 were of country operations. The annual report presents a summary of the results and conclusions

arising from these audits. The detailed individual audit reports are accessible on the OIOS website.

Headquarters and ICT audits included reviews of UNHCR's management of funded partnerships with government entities, fleet and fuel management, affiliate workforce arrangements, cybersecurity preparedness, and progress in implementing the business transformation programme. The thematic, field and regional bureaux audits focused on UNHCR's strategic priorities of strengthening protection, improving the quality of life, and seeking solutions for forcibly displaced persons.

The country operations audits completed this year covered 10 countries representing a total expenditure of \$903 million (around one fifth of all field operations expenditures in 2023). Over the last three years, OIOS has conducted audits in a total of 42 countries, including 11 of the 26 country operations rated as highest risk by OIOS. The OIOS 2024 workplan includes audits for 12 other high-risk country operations, with the remaining 3 to be included in the 2025 and 2026 workplans.

The 25 audits completed this year contained 160 recommendations, with 72 of these directed toward improvements in regional bureaux and country operations. The audits showed gaps in: (a) non-compliance by staff with UNHCR policies and procedures; (b) weaknesses in selected partners' implementation of programme activities; and (c) inadequate support and oversight by the responsible headquarters divisions and regional bureaux. UNHCR accepted all recommendations and had implemented 41 of them by 30 June 2024, while highlighting the high inherent risk of operating in challenging contexts with insufficient resources in terms of funding and staff.

Including recommendations issued in earlier years, a total of 145 recommendations remained unimplemented at the end of the period. The percentage of recommendations that had passed their due date stood at 36 per cent, down from 77 per cent reported at 30 June 2023. OIOS continued to work closely with UNHCR to address open recommendations, focusing on the 18 that were long open or overdue (that is, older than 24 months or that had missed their target date by more than 12 months).

Chair and members of the Standing Committee, OIOS received effective cooperation from UNHCR management and staff during the reporting period, and the Independent Audit and Oversight Committee continued to provide guidance that helped strengthen OIOS results. OIOS also coordinated its activities, to the extent possible, with the Inspector General's Office and the Evaluation Service in UNHCR, and with the United Nations Board of Auditors and the Joint Inspection Unit.

OIOS did not experience any inappropriate interference that might have impeded the independence of the OIOS internal audit function at UNHCR. However, full implementation of the OIOS audit workplan for UNHCR has been impacted by resources constraints in the reporting period. As a result, the audit workplan during the reporting period was adjusted by cancelling five planned audits for the field operations. These audits will be reconsidered as part of the 2025 annual work planning process. Additionally, OIOS has continued to use remote working modalities whenever feasible and effective to economize on travel expenditure, although such modalities cannot always suitably substitute for physical presence for some types of audit activity, particularly in the field.

In conclusion, I join my colleagues to express our appreciation to UNHCR management and staff for their valuable cooperation in our oversight work. I look forward to the dialogue that this session brings and welcome your questions.