

No.	Assignment Number	Audit Title	Report date	Rec. no.	Risk rating	Recommendation	Estimated Implementation Date	Revised Target Date
1	AR2012/112/02	UNHCR operations in Uganda 2012	27/03/2013	4	IMPORTANT	The UNHCR Representation in Uganda should implement identified measures for the Branch Office extension, to achieve full Minimum Security Operating Standards (MOSS) compliance.	31/08/2013	
2	AR2012/112/03	UNHCR operations in Ethiopia 2012	25/03/2013	8	IMPORTANT	The UNHCR Representation in Ethiopia should implement a plan to ensure that all field offices are in full compliance with the Minimum Operating Security Standards for Ethiopia.	31/12/2013	
3	AR2013/111/04	UNHCR Operations in Niger 2013	30/06/2014	2	IMPORTANT	The UNHCR Representation in Niger should: (a) work with its international implementing partners to document their 2014 contribution to UNHCR activities as a requirement for the payment of overhead support cost; and (b) recover support costs of \$87,287 that were overpaid in 2013 to implementing partners.	31/10/2014	31/12/2019
4	AR2013/131/01	UNHCR operations in Iraq 2013	30/12/2013	6	IMPORTANT	The UNHCR Representation in Iraq should finalize the host country agreement to clarify its Value Added Tax exemption status in central and southern Iraq.	31/12/2014	
5	AR2013/162/01	UNHCR Affiliated Workforce 2013	30/06/2014	6	IMPORTANT	The Division of Human Resources Management should implement guidelines that require UNHCR field offices to carry out a comprehensive cost analysis of affiliate workforce options before deciding on a particular scheme.	31/10/2014	31/12/2019
6	AR2014/115/03	UNHCR Operations in Chad 2014	11/06/2015	6	IMPORTANT	The UNHCR Representation in Chad should establish procedures over fuel management, which should include regularly undertaking: (i) a review of fuel consumption reports to analyze consumption patterns; and (ii) a physical verification of stock levels and a review of the functioning of odometers.	31/12/2015	
7	AR2014/160/03	UNHCR implementing partner personnel costs	26/10/2015	3	IMPORTANT	The UNHCR Assistant High Commissioner (Operations) should request the Regional Bureaux to establish appropriate support, advice and oversight arrangements to monitor that Representations review the preparation of partner personnel budgets to ensure that: (a) the number of partner personnel are reasonable for the delivery of project objectives; (b) salary items are budgeted in terms of fully identifiable line items and not as lump sum amounts; and (c) partners adhere to agreed staffing tables.	31/12/2016	
8	AR2014/161/01	UNHCR arrangements for official travel at headquarters and in field operations	01/09/2015	1	IMPORTANT	The UNHCR Division of Financial and Administrative Management, in coordination with the Division of Human Resources Management, other Divisions and the Regional Bureaux, should: a) establish a requirement for travel plans to be prepared and aligned with specified activities or objectives; b) revise the travel authorization template to include instructions for elaborating on the purpose of the travel and a field to confirm due consideration of alternative means to the proposed travel; and c) put in place arrangements to enforce the requirement to observe the 16-day deadline for advance completion of travel arrangements and to ensure that where the deadline cannot be met adequate justification is included in the travel authorization.	31/12/2015	
9	AR2014/161/01	UNHCR arrangements for official travel at headquarters and in field operations	01/09/2015	2	IMPORTANT	The UNHCR Division of Financial and Administrative Management, in coordination with the Division of Human Resources Management, other Divisions and the Regional Bureaux, should issue instructions to enforce the need to: a) comply with the requirement to select the correct standard of travel and the lowest available fare; b) document the approval of any exceptions through prescribed channels; and c) define minimum documentation standards for travel records to demonstrate the selections made.	31/12/2015	
10	AR2015/112/02	UNHCR operations in South Sudan 2015	18/05/2016	7	IMPORTANT	The UNHCR Representation in South Sudan should: (i) develop and implement procedures for planning for its vehicle fleet requirements by ensuring an effective link to the operational needs; and (ii) put in place supervision arrangements to ensure regular monitoring of fuel stocks and consumption, which should include investigating over-consumption of fuel in vehicles and generators.	31/07/2016	
11	AR2015/113/01	UNHCR operations in Zambia 2015	24/03/2016	1	IMPORTANT	The UNHCR Representation in Zambia should document and implement controls to ensure that funds paid for residence permits for former refugees are accounted for by the government partner in a timely manner and reconciliations are carried out to confirm that all the amounts paid are supported by issued permits.	30/06/2016	
12	AR2015/162/01	UNHCR entitlements on appointment, reassignment and separation of staff	24/11/2015	2	IMPORTANT	The UNHCR Division of Human Resources Management should implement a record management system, developed on the basis of digitization of the contents of personnel files, that facilitates speedy access to records and increases the efficiency of processing entitlements.	31/12/2017	
13	AR2015/162/01	UNHCR entitlements on appointment, reassignment and separation of staff	24/11/2015	3	IMPORTANT	The UNHCR Division of Human Resources Management should implement a system to enhance accessibility and consistent application of rules and procedures related to entitlements on appointment, reassignment and separation of staff.	30/06/2017	30/09/2019
14	AR2015/162/01	UNHCR entitlements on appointment, reassignment and separation of staff	24/11/2015	4	IMPORTANT	The UNHCR Division of Human Resources Management should coordinate with the Managing for Systems, Resources and People (MSRP) upgrade team to develop and integrate a bolt-on solution in MSRP for automated calculation of assignment and relocation grants and to explore the possibility of integrating the payment of entitlements through an automated pay cycle.	30/04/2017	

15	AR2015/163/02	UNHCR water, sanitation and hygiene programmes (WASH)	28/03/2016	5	IMPORTANT	The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should develop an action plan to implement: (a) effective needs-based prioritization of WASH activities in country operation budgets according to the specific context; and (b) procedures to ensure that country operations systematically include cost considerations related to achieving or maintaining WASH standards.	31/12/2017	30/06/2019
16	AR2015/166/01	UNHCR ICT hosting services provided by third parties	30/09/2015	1	IMPORTANT	The UNHCR Division of Information Systems and Telecommunications should update the UNHCR information and communication technology strategy to adequately reflect the use of hosting and cloud services.	31/12/2015	
17	AR2015/167/02	Audit of the arrangements for fleet management at the Office of the United Nations High Commissioner	08/09/2016	2	IMPORTANT	(2) The UNHCR Division of Emergency, Security and Supply should strengthen performance monitoring of global fleet management by supplementing existing targets and performance indicators and establishing a roll out plan for the implementation of standardized data collection tools.	31/12/2017	
18	AR2015/167/02	Audit of the arrangements for fleet management at the Office of the United Nations High Commissioner	08/09/2016	5	IMPORTANT	(5) The UNHCR Division of Emergency, Security and Supply should: (a) further assess the potential of FleetWave® in assisting UNHCR offices with in-built controls over monitoring of fuel consumption; and (b) develop and implement an action plan to fully address the systemic control weaknesses identified on fuel management.	31/03/2017	
19	AR2016/110/01	Audit of UNHCR Operations in Uganda	13/09/2016	6	IMPORTANT	6. The UNHCR Representation in Uganda should develop and implement an action plan, including in terms of strengthened management supervision arrangements, to ensure effective and efficient allocation and utilization of vehicles and fuel among partners and UNHCR offices.	31/10/2016	
20	AR2016/110/02	Audit of UNHCR Operations in Niger	09/09/2016	1	IMPORTANT	The UNHCR Representation in Niger should develop and implement an action plan to increase staff awareness and strengthen management controls to ensure that the requirements for signing of partnership agreements, calculation of Project Headquarters Support Costs, selection and retention of partners, and procurement by partners are systematically complied with, and the associated risks are effectively managed.	31/10/2016	
21	AR2016/110/05	Audit of UNHCR Operations in Ethiopia	15/03/2017	2	IMPORTANT	2. The UNHCR Assistant High Commissioner (Operations), in collaboration with the Bureau for Africa, the Representation in Ethiopia and the Legal Affairs Service, should review the existing tripartite agreement arrangement to ensure that it does not diminish the Representation's sole responsibilities related to selection of partners, allocation of resources to partners and monitoring of project implementation.	31/12/2017	
22	AR2016/110/05	Audit of UNHCR Operations in Ethiopia	15/03/2017	7	CRITICAL	7. The UNHCR Representation in Ethiopia, in coordination with the Bureau for Africa and the Supply Management and Logistics Service, should: (i) arrange for a comprehensive, independent review to be conducted to assess the structural, staffing and training requirements needed to address the systemic and persistent weaknesses in procurement and vendor management; and (ii) develop a plan for completing the ongoing actions to regularize contracts and to review past payments made for goods and services without contracts.	30/04/2017	
23	AR2016/110/05	Audit of UNHCR Operations in Ethiopia	15/03/2017	8	CRITICAL	8. The UNHCR Representation in Ethiopia, in coordination with the Bureau for Africa and the Asset and Fleet Management Section, should review the arrangements over fleet and fuel management in Ethiopia to ensure implementation of appropriate controls over determination of vehicle needs, disposal of vehicles, vehicle insurance schemes, and allocation and utilization of vehicles and fuel and maintenance costs among partners and UNHCR offices.	30/04/2017	
24	AR2016/110/06	Audit of UNHCR Regional Representation of West Africa	30/12/2016	2	IMPORTANT	2. The UNHCR Regional Representation for West Africa should: (i) establish an organizational structure in line with the needs and strategic objectives in the region; and (ii) assess the staffing requirements of its regional units taking into account the existing gaps in operational capacity and risks associated with effective programme implementation in the country operations under its coverage.	30/06/2017	
25	AR2016/110/06	Audit of UNHCR Regional Representation of West Africa	30/12/2016	3	IMPORTANT	3. The UNHCR Regional Representation for West Africa should: (i) clarify the roles, responsibilities and delegated authorities between each country operation in the region and the regional units; (ii) develop risk-based work plans for the regional units which clearly indicate their regional support, coordination and monitoring tasks; and (iii) implement procedures for tracking and following up on recommendations made in mission reports.	30/06/2017	
26	AR2016/110/06	Audit of UNHCR Regional Representation of West Africa	30/12/2016	4	IMPORTANT	4. The UNHCR Regional Representation for West Africa should conduct an evaluation of the livelihoods programmes in the region and update the livelihoods strategies for targeting the most vulnerable refugees for the remaining livelihoods projects.	30/06/2017	
27	AR2016/110/09	Audit of UNHCR Operations in Mali	13/04/2017	1	IMPORTANT	1. The UNHCR Representation in Mali should strengthen management supervision and coordination arrangements over project monitoring to ensure that: (i) multi-functional monitoring teams and risk-based monitoring plans exist for each project; (ii) financial and performance monitoring are linked; (iii) performance monitoring activities assess performance against targets; (iv) financial monitoring activities include documentation of the follow-up on prior monitoring recommendations and project audit recommendations; and (v) appropriate remote monitoring tools and procedures are developed and implemented.	30/06/2017	
28	AR2016/131/01	Audit of UNHCR Operations in Western Sahara	29/08/2016	1	IMPORTANT	1. The UNHCR Confidence Building Measures (CBM) Operations in Western Sahara, in coordination with the Bureau for the Middle East and North Africa and the Organizational Development and Management Service, should undertake a structural review which should include a comprehensive assessment of the staffing requirements for the implementation of the CBM Programme in light of the suspension of the core programme activities.	31/12/2017	

29	AR2016/131/02	Audit of UNHCR Operations in Central and Southern Iraq	05/12/2016	6	IMPORTANT	(6) The UNHCR Representation in Iraq should: (i) undertake a situational assessment and develop a multi-year strategy for livelihood activities and quick impact projects; (ii) assess the staffing requirements for the implementation of such a strategy; and (iii) put in place procedures to effectively monitor and evaluate the quick impact projects.	30/06/2017	
30	AR2016/162/01	Thematic Audit of the Management of the Medical Insurance Plan in UNHCR Field Operations	09/12/2016	1	IMPORTANT	The UNHCR Division of Human Resources Management, in coordination with the Division of Financial and Administrative Management, should revise the 2004 instruction on Establishment of the Medical Insurance Plan Management Committee to reflect current practice, and enhance governance arrangements of the Plan by ensuring that the Committee: (a) convenes every quarter; (b) prepares an annual management report; and (c) processes hardship cases referred for its consideration in an expeditious manner.	30/09/2017	
31	AR2016/162/01	Thematic Audit of the Management of the Medical Insurance Plan in UNHCR Field Operations	09/12/2016	7	IMPORTANT	The UNHCR Division of Human Resources Management, in coordination with the Management Committee of the Medical Insurance Plan, should develop and implement a service level agreement covering performance indicators, such as ease of accessing quality medical care, minimum confidentiality requirements, efficient processing of claims, and effective response to emergency situations	30/06/2017	31/12/2019
32	AR2016/163/01	Audit of UNHCR Regional Bureau for Africa	11/08/2016	3	IMPORTANT	3. The UNHCR Regional Bureau for Africa should design procedures to ensure that temporary assistance requirements are adequately specified in the budget submissions from field operations and that staffing reviews of emergency operations are undertaken at regular intervals.	30/09/2016	
33	AR2017/111/01	Audit of UNHCR Operations in Chad	12/07/2017	6	IMPORTANT	(6) The UNHCR Representation in Chad should: (i) review its risk register to prioritize the risks and to identify and initiate the required treatments, including monitoring thereof; and ii) ensure that all risk focal points and other relevant managers and staff are trained on risk management using available training resources.	30/09/2017	
34	AR2017/111/02	Audit of UNHCR Operations in Somalia	13/07/2017	2	CRITICAL	2. The UNHCR Representation in Somalia should implement an action plan to ensure that: (i) risks associated with selection and retention of partners, designation of procurement authority to partners, preparation of Project Partnership Agreements, and monitoring of partners, including through remote mechanisms, are effectively managed; and (ii) there is sufficient project control capacity to provide support for oversight of project activities.	31/07/2017	
35	AR2017/111/02	Audit of UNHCR Operations in Somalia	13/07/2017	5	IMPORTANT	5. The UNHCR Representation in Somalia should: (i) in cooperation with the Division of Emergency, Security and Supply, adopt a programme criticality framework to balance the criticality of programmes with associated dangers to staff; (ii) put in place an action plan, with clear milestones and necessary budgetary provisions, to ensure that all offices in Somalia fully comply with Minimum Operating Security Standards; and (iii) monitor staff compliance with mandatory security training requirements.	31/08/2017	
36	AR2017/111/04	Audit of UNHCR Operations in Cameroon	29/09/2017	1	CRITICAL	1. The UNHCR Representation in Cameroon should put in place adequate coordination mechanisms and management oversight arrangements to ensure that the requirements for selection and retention of partners, conclusion of project partnership agreements, procurement designated to partners, and financial and performance monitoring including follow-up on recommendations raised in project audits and recovery of partner receivables, are systematically complied with and the associated risks are effectively managed.	31/12/2017	
37	AR2017/111/06	Audit of UNHCR Operations in Congo (Brazzaville)	01/02/2018	3	IMPORTANT	3. The UNHCR Representation in the Republic of the Congo should: (i) implement an action plan to increase staff awareness of established policies and guidelines and strengthen its management oversight over selection and retention of partners, procurement by partners, and performance monitoring; and (ii) in consultation with the Bureau for Africa, the Legal Affairs Service and the Division of Financial and Administrative Management, resolve long-standing open items related to a governmental partner.	30/06/2018	
38	AR2017/111/07	Audit of UNHCR Operations in Sudan	25/05/2018	3	IMPORTANT	(3) The UNHCR Representation in Sudan, in collaboration with the Bureau for Africa, should review the existing implementation arrangements with the Government to ensure UNHCR benefits from an appropriate mandate and technical competencies of the relevant Government entities, and put in place appropriate measures to strengthen monitoring of projects implemented through partners.	31/12/2018	
39	AR2017/151/02	Audit of UNHCR Regional Operations for Southern Latin America in Argentina	27/04/2018	2	IMPORTANT	(2) The UNHCR Regional Representation for Southern Latin America, in coordination with its partners, Governments and respective National Commissions on Refugees in the region should strengthen: (a) its monitoring arrangements over the reception of persons of concern through development of appropriate standard operating procedures; and (b) controls over the facilitation of establishment of efficient and effective asylum systems and procedures.	30/06/2018	
40	AR2017/162/01	Audit of UNHCR Arrangements for Staff Accommodation in Field Operations	17/11/2017	1	CRITICAL	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.	31/12/2018	30/09/2019

41	AR2017/162/01	Audit of UNHCR Arrangements for Staff Accommodation in Field Operations	17/11/2017	2	CRITICAL	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.	31/12/2019	31/12/2019
42	AR2017/162/01	Audit of UNHCR Arrangements for Staff Accommodation in Field Operations	17/11/2017	3	IMPORTANT	3. The UNHCR Division of Human Resources Management, in coordination with the Regional Bureaux and Representations managing staff accommodations, should establish appropriate monitoring and control arrangements to ensure that preventive and corrective repair and maintenance plans exist for all locations with staff accommodation and that sufficient funding and technical expertise are available to implement such plans.	31/12/2019	
43	AR2017/162/01	Audit of UNHCR Arrangements for Staff Accommodation in Field Operations	17/11/2017	4	IMPORTANT	4. The UNHCR Division of Human Resources Management, in coordination with the Regional Bureaux and Representations managing staff accommodations, should put in place monitoring mechanisms to ensure that rental agreements are systematically executed between users of staff accommodation and UNHCR.	31/12/2018	31/12/2019
44	AR2017/162/01	Audit of UNHCR Arrangements for Staff Accommodation in Field Operations	17/11/2017	5	IMPORTANT	5. UNHCR should: (a) develop an action plan to ensure accurate collection, accounting, reporting and utilization of rental income and expenditures related to staff accommodation, including the proper handling of cash collections and disbursements; and (b) implement appropriate corrective actions in respect of the exceptions observed in the audit.	31/12/2018	
45	AR2017/162/02	Audit of UNHCR Management of Education Grant Entitlements	01/12/2017	2	IMPORTANT	2. The UNHCR Division of Human Resources Management should: (a) recover the overpayments of \$33,034 from the staff members concerned and reimburse the underpayments of \$12,291; (b) implement arrangements for reviewing and approving claims on the basis of defined thresholds; and (c) implement a robust monitoring and compliance function for education grant related entitlements to ensure harmonized application of the rules.	30/06/2018	
46	AR2017/162/02	Audit of UNHCR Management of Education Grant Entitlements	01/12/2017	5	IMPORTANT	5. The UNHCR Division of Human Resources Management should strengthen its monitoring arrangements for ensuring that: (a) education grant advances are immediately recovered in full if staff members fail to submit their claims within four months from the end of school year; and (b) excess advances are recovered in full from the staff member's salary or through cash collection from the staff member and not from the proceeds of the subsequent school year's advance.	30/06/2018	
47	AR2017/162/02	Audit of UNHCR Management of Education Grant Entitlements	01/12/2017	6	IMPORTANT	6. The UNHCR Division of Human Resources Management should strengthen monitoring mechanisms over education grant travel to ensure that: (a) planned dates of travel align with the dates in the travel authorization; (b) staff members systematically submit the self-certification form or travel claim after each planned leg of travel for gaps of more than six months between the first and second leg of travel; and (c) periodic checks are conducted to verify that staff members submit proof of travel such as copies of boarding passes.	31/01/2018	30/09/2019
48	AR2017/163/01	Audit of the ProGres Refugee Registration System at UNHCR	29/03/2018	5	IMPORTANT	(5) The UNHCR ProGres v4 team should enhance the deployment process of proGres v4 to UNHCR operations and partners by: (a) providing transparent information on system requirements, functionalities and costs, as well as technical, information security and financial assessments of deployments to partners; and (b) complementing existing data migration procedures by seeking formal agreement at adequate management levels in the field on the data migration process, namely in terms of data cleansing and data mapping decisions.	30/06/2018	
49	AR2017/163/01	Audit of the ProGres Refugee Registration System at UNHCR	29/03/2018	6	IMPORTANT	(6) The UNHCR proGres v4 team, in coordination with relevant Divisions, should: (a) enhance the proGres v4 user support by adequately identifying and assessing incidents reported by type and origin, following up on long-pending incidents, and verifying coverage of partners; (b) conduct a full gap analysis to assess to what extent the proGres v4 functional and technical requirements addressed the business needs (e.g., in terms of system interoperability and integration); and (c) conduct prioritization of development needs strictly against the identified gaps, to expedite the project closure.	30/09/2018	
50	AR2017/163/02	Audit of UNHCR Shelter Programmes	20/12/2017	3	IMPORTANT	(3) The UNHCR Division of Programme Support and Management should provide various forms of guidance to country operations on construction and technical monitoring standards of shelter activities at different stages of delivery, including documentation requirements.	30/06/2018	30/06/2019
51	AR2017/163/02	Audit of UNHCR Shelter Programmes	20/12/2017	5	IMPORTANT	(5) The UNHCR Division of Programme Support and Management should enhance performance monitoring and reporting on settlement and shelter by: (a) reviewing the existing settlement and shelter indicators within the context of the ongoing revision of the Results-Based Management framework to ensure simplified and targeted monitoring of the sector; (b) developing standard data collection procedures and tools applicable to different population groups to support reporting; and (c) reviewing settlement and shelter monitoring and reporting practices in the field.	30/06/2018	30/09/2019
52	AR2017/166/01	Audit of the Arrangements to Ensure the Adequacy of the Network Bandwidth in UNHCR Field Operations	06/12/2017	2	IMPORTANT	(2) The UNHCR Division of Information Systems and Telecommunications should: (a) lead the discussions on the need for it to be assigned a central role in capacity planning, procurement and management of field office bandwidth; (b) agree the resulting budgetary changes with the Regional Bureaux and the Division of Financial and Administrative Management; and (c) review and modify the 2015 Operational Guidelines for Budgeting and Procurement of ICT Equipment and Services to reflect these changes.	31/03/2019	31/03/2020

53	AR2017/166/02	Audit of the Arrangements for the Use of Telecommunication Devices and Telecommunication Expenditure	15/05/2018	1	IMPORTANT	1. The UNHCR Division of Information Systems and Telecommunications should review and update guidance on use of fixed line and mobile phones taking into consideration the developments in the telecommunication environment, focusing in particular on the provision of efficient, secure and cost-effective communications.	31/12/2018	30/09/2019
54	AR2017/166/02	Audit of the Arrangements for the Use of Telecommunication Devices and Telecommunication Expenditure	15/05/2018	2	IMPORTANT	2. The UNHCR Division of Information Systems and Telecommunications should strengthen controls at UNHCR Headquarters in Geneva over the allocation of telecommunication devices and periodically review the need for mobile phone and data cards, including where reassigned staff members have been given mobile connections or have been allocated multiple devices.	31/12/2018	30/09/2019
55	AR2017/166/02	Audit of the Arrangements for the Use of Telecommunication Devices and Telecommunication Expenditure	15/05/2018	3	IMPORTANT	3. The UNHCR Division of Information Systems and Telecommunications should: (a) put in place procedures for monitoring usage and subscription optimization; and (b) ensure that staff members sign responsible usage forms and are advised to adopt appropriate measures to control costs that may ensue due to mobile data roaming services while traveling abroad.	31/12/2018	30/09/2019
56	AR2017/166/02	Audit of the Arrangements for the Use of Telecommunication Devices and Telecommunication Expenditure	15/05/2018	4	IMPORTANT	4. The UNHCR Division of Information Systems and Telecommunications should: (a) review and amend the procedures relating to verification of calls made on mobile phones of the Swiss service provider to ensure that calls that are not verified and or certified within a three-month period are treated as private calls and recovery made accordingly; and (b) implement measures to clear the backlog of unverified calls and, in this process, recover any outstanding costs for private calls.	31/12/2018	30/09/2019
57	AR2017/166/02	Audit of the Arrangements for the Use of Telecommunication Devices and Telecommunication Expenditure	15/05/2018	5	IMPORTANT	5. The UNHCR Division of Information Systems and Telecommunications should: (a) ensure that supervisors make arrangements to verify on a random basis calls made by users, including those which are self-certified in call statements by users; (b) seek the recovery of CHF 14,129 (\$15,142) for private usage identified by OIOS; and (c) review the 2016 and 2017 invoices for private use not reported by staff members.	31/12/2018	30/09/2019
58	AR2018/111/01	Audit of UNHCR operations in Uganda	17/10/2018	2	IMPORTANT	2. The UNHCR Representation in Uganda should implement procedures to ensure procurement is only designated to partners after assessing the comparative advantage of doing so and their capacity to conduct large procurement; and more effectively monitor compliance with relevant procurement rules.	30/11/2018	
59	AR2018/111/01	Audit of UNHCR operations in Uganda	17/10/2018	4	CRITICAL	4. The UNHCR Representation in Uganda should: (a) review the Project Partnership Agreement and budget with the Office of the Prime Minister (OPM), and implement mitigating measures to reduce the risks of poor use of resources, irregularities, potential conflict of interest and weak controls; and (b) undertake a detailed review of the purchase of a plot of land being used as a parking plot by OPM and take appropriate action, including if warranted, recovery of the amount of \$320,000 or part of it.	15/12/2018	
60	AR2018/111/01	Audit of UNHCR operations in Uganda	17/10/2018	6	IMPORTANT	6. T (6) The UNHCR Representation in Uganda, in coordination with the Bureau for Africa, should: (a) with the assistance of technical experts continue to implement arrangements for sustainable water supply, including consideration to integrate refugee water needs into Government programmes; (b) ensure that the Task Force completes its work expeditiously in order to resolve disputed amounts with the vendors, in consultation with the Legal Affairs Service; and (c) ensure that the resulting expenditure and liabilities are correctly estimated and recorded in MSRP.	31/12/2019	
61	AR2018/111/01	Audit of UNHCR operations in Uganda	17/10/2018	7	CRITICAL	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.	30/06/2019	
62	AR2018/111/01	Audit of UNHCR operations in Uganda	17/10/2018	8	CRITICAL	(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.	30/06/2019	
63	AR2018/111/01	Audit of UNHCR operations in Uganda	17/10/2018	10	CRITICAL	(10) The UNHCR Representation in Uganda should: (a) review the prequalified status of the logistics partner to conduct procurement on UNHCR's behalf and the partner's capacity to implement construction activities in future, in view of the numerous weaknesses identified in its road construction activities; (b) find a sustainable solution for the maintenance of constructed roads; and (c) verify the total kilometers of roads constructed to ensure they have been completed as planned and make appropriate recoveries if warranted.	31/12/2018	

64	AR2018/111/02	Audit of UNHCR operations in Zambia	10/09/2018	1	CRITICAL	(1) The UNHCR Representation in Zambia should: (i) reconcile funds made to the Governments of Zambia and Rwanda with deliverables received; (ii) develop an accelerated plan for delivery of permits and passports and/or initiate repayment of funds for all outstanding balances; and (ii) prioritize the development of a protection strategy backed by up-to-date standard operating procedures to provide requisite support to persons of concern.	31/03/2019
65	AR2018/111/02	Audit of UNHCR operations in Zambia	10/09/2018	2	CRITICAL	(2) The UNHCR Representation in Zambia should prepare a comprehensive emergency preparedness plan incorporating contingency and business continuity plans and strengthen its controls and accountability mechanisms for the management of core relief items during emergency.	31/03/2019
66	AR2018/111/02	Audit of UNHCR operations in Zambia	10/09/2018	3	CRITICAL	(3) The UNHCR Representation in Zambia, in collaboration with the Regional Representation for Southern Africa and the Regional Bureau for Africa, should undertake a comprehensive review of its procurement function and processes and prepare a time bound action plan for addressing the systemic and pervasive issues raised in this audit.	31/03/2019
67	AR2018/111/04	Audit of UNHCR operations in Côte d'Ivoire	20/12/2018	1	IMPORTANT	1. The UNHCR Representation in Côte d'Ivoire, with the support of the Regional Representation for West Africa, the Bureau for Africa and the Statelessness Unit in the Division of International Protection at headquarters, should update its multi-year country level statelessness strategy and develop an implementation plan to scale up related activities to meet its 2024 target of eradicating statelessness.	31/03/2019
68	AR2018/111/04	Audit of UNHCR operations in Côte d'Ivoire	20/12/2018	2	IMPORTANT	2. The UNHCR Representation in Côte d'Ivoire, in collaboration with the Regional Representation for West Africa, should prepare an exit strategy that: (i) clarifies the number of refugees still interested in being repatriated, contains a road map for their repatriation, and identifies the most effective way of repatriating them; and (ii) includes measures to streamline reintegration assistance into the country's National Development Plan with development actors.	31/03/2019
69	AR2018/111/04	Audit of UNHCR operations in Côte d'Ivoire	20/12/2018	4	IMPORTANT	4. The UNHCR Representation in Côte d'Ivoire should strengthen its partner selection, capacity building and monitoring processes to ensure that: (i) selected partners can provide services to persons of concern effectively; (ii) it liquidates pending receivables from past years' projects; and (iii) it puts in place measures to recover from partners all ineligible and unauthorized project costs.	30/06/2019
70	AR2018/111/05	Audit of UNHCR operations in South Sudan	16/11/2018	3	IMPORTANT	(3) The UNHCR Representation in South Sudan should conduct an impact assessment of its livelihoods interventions and update its livelihoods strategy accordingly.	30/06/2019
71	AR2018/111/05	Audit of UNHCR operations in South Sudan	16/11/2018	4	IMPORTANT	(4) The UNHCR Representation in South Sudan should: (i) put in place appropriate measures to better integrate financial and performance monitoring of projects implemented through partners; and (ii) recover the pending partner receivables from a 2016 project.	28/02/2019
72	AR2018/111/06	Audit of UNHCR operations in Djibouti	18/12/2018	1	IMPORTANT	1. The UNHCR Representation in Djibouti should: (i) in consultation with the UNHCR Comprehensive Refugee Response Framework (CRRF) Task Team and with support from the Bureau for Africa, develop an internal action plan to mainstream the CRRF approach in its operations; and (ii) facilitate the conduct of an assessment of the capacity and capability of L'Office National d'Assistance aux Réfugiés et Sinistrés (ONARS) and the development of a capacity building plan so that ONARS can effectively execute its mandate of establishing appropriate structures and systems for the implementation of the CRRF (which includes updating the National Action Plan).	31/03/2019
73	AR2018/111/06	Audit of UNHCR operations in Djibouti	18/12/2018	2	IMPORTANT	2. The UNHCR Representation in Djibouti should, in collaboration with the Ministries of Education and Health, prepare a transition and exit strategy and update the relevant Project Partnership Agreements to guide the effective provision of health and education services, in accordance with the new National Refugee Law and under the Comprehensive Refugee Response Framework	31/03/2019
74	AR2018/111/06	Audit of UNHCR operations in Djibouti	18/12/2018	3	IMPORTANT	3. The UNHCR Representation in Djibouti, in consultation with the Shelter and Settlement Section in UNHCR headquarters, should develop and finalize a comprehensive shelter strategy taking into consideration the needs of refugees, the climatic challenges, potential for collaboration with key stakeholders, and alignment with other humanitarian sectors	31/03/2019
75	AR2018/111/06	Audit of UNHCR operations in Djibouti	18/12/2018	5	IMPORTANT	5. The UNHCR Representation in Djibouti should develop and ensure full implementation of an action plan to strengthen its partner selection, capacity building and monitoring processes and the management of associated risks, as well as ensure that selected partners provide services to refugees in an effective and timely manner	31/03/2019



76	AR2018/111/06	Audit of UNHCR operations in Djibouti	18/12/2018	6	IMPORTANT	6. The UNHCR Representation in Djibouti should: (i) strengthen its strategic planning processes to ensure that available resources are put to the best use, i.e. areas of priority; and (ii) prioritize the risk of limited funding and institute measures to mitigate it.	31/03/2019
77	AR2018/111/07	Audit of UNHCR operations in Tanzania	22/05/2019	3	CRITICAL	3.3. 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.	30/09/2019
78	AR2018/111/07	Audit of UNHCR operations in Tanzania	22/05/2019	4	IMPORTANT	4.4. The UNHCR Representation in Tanzania, in consultation with the Public Health Section of the Division of Programme Support and Management, should implement an action plan to strengthen controls over safeguarding of medicines and related supplies at the Ngaraganza medical warehouse by: (i) developing and implementing standard operating procedures on medical inventory management; and (ii) ensuring robust monitoring of medical warehouse operations, including regarding the expiry date of medicines.	30/09/2019
79	AR2018/111/07	Audit of UNHCR operations in Tanzania	22/05/2019	6	IMPORTANT	6. The UNHCR Representation in Tanzania should prioritize the implementation of strengthened resettlement procedures, including adequate fraud assessment, mitigation and detection measures, and institute appropriate management control arrangements over the resettlement process.	30/09/2019
80	AR2018/111/08	Audit of UNHCR operations in Malawi	28/03/2019	1	IMPORTANT	The UNHCR Representation in Malawi should strengthen its end-to-end fair protection process by: (i) developing comprehensive standard operating procedures to guide the reception and registration process; (ii) reviewing its fair protection indicators and targets for monitoring performance; and (iii) reviewing the implementation of the refugee status determination plan to ensure it addresses the backlog of asylum seekers.	31/07/2019
81	AR2018/111/08	Audit of UNHCR operations in Malawi	28/03/2019	2	IMPORTANT	2. The UNHCR Representation in Malawi should strengthen the timeliness and quality of the delivery of services to sexual and gender-based violence (SGBV) survivors by: (i) developing a country specific SGBV strategy and updated standard operating procedures to guide related programmes and activities; (ii) strengthening its monitoring of partners implementing SGBV projects; and (iii) coordinating the multi-sectoral SGBV response.	31/07/2019
82	AR2018/111/08	Audit of UNHCR operations in Malawi	28/03/2019	3	IMPORTANT	3. The Bureau for Africa, in collaboration with the Regional Representation for Southern Africa and UNHCR Representation in Malawi, should develop clear policy guidance for circumstances where agreements are not reached to guide repatriations.	31/07/2019
83	AR2018/111/08	Audit of UNHCR operations in Malawi	28/03/2019	4	IMPORTANT	4. The UNHCR Representation in Malawi should strengthen its controls over resettlement by: (i) developing standard operating procedures to guide the resettlement process and for identifying the most vulnerable persons of concern for resettlement; and (ii) addressing the identified issues related to access rights to resettlement data and quality of the data.	31/07/2019
84	AR2018/111/10	Audit of UNHCR emergency response in Nigeria	12/06/2019	4	CRITICAL	4. The UNHCR Representation in Nigeria, in collaboration with the Regional Representation for West Africa and the Regional Bureau for Africa, should undertake a comprehensive review of its procurement function, processes and capacity, and prepare a time bound action plan for addressing the systemic and pervasive issues raised in this audit.	31/12/2019
85	AR2018/111/10	Audit of UNHCR emergency response in Nigeria	12/06/2019	5	IMPORTANT	5. The UNHCR Representation in Nigeria should find alternative sources of fuel to replace the continued use of charcoal.	31/12/2019
86	AR2018/111/10	Audit of UNHCR emergency response in Nigeria	12/06/2019	6	IMPORTANT	6. The UNHCR Representation in Nigeria should: (i) review the existing implementation arrangements with partners to ensure that best value is obtained from services outsourced; and (ii) put in place appropriate measures to strengthen monitoring of projects implemented through partners.	30/09/2019
87	AR2018/111/10	Audit of UNHCR emergency response in Nigeria	12/06/2019	7	IMPORTANT	7. The UNHCR Representation in Nigeria should ensure that services are offered to those in need and that issues that increase the risk of sexual and gender-based violence (SGBV) are adequately addressed by: (i) developing a strategy and standard operating procedures to guide its response and mainstream SGBV into its protection programmes for the Cameroonian refugees; and (ii) developing a child protection strategy covering amongst other things increased school attendance for children, particularly unaccompanied and separated ones.	30/09/2019

88	AR2018/121/03	Audit of UNHCR operations in Ukraine	18/02/2019	2	IMPORTANT	2. The UNHCR Representation in Ukraine should establish effective monitoring mechanisms and develop and implement an action plan, with clear milestones and necessary budgetary provisions, to ensure that all staff meet the mandatory security training requirements.	30/06/2019
89	AR2018/121/03	Audit of UNHCR operations in Ukraine	18/02/2019	4	IMPORTANT	4. The UNHCR Representation in Ukraine should strengthen management monitoring and accountability over non-food item distribution and warehouse management, and establish: (a) controls to verify the delivery of non-food and other items through regular reconciliations and post-distribution monitoring; and (b) standard operating procedures for effective physical verification of inventory, warehouse documentation, and security measures at warehouses.	30/06/2019
90	AR2018/131/01	Audit of UNHCR arrangements for cash-based interventions in the Syrian emergency	14/06/2019	2	IMPORTANT	(2) The UNHCR Middle East and North Africa Bureau, in consultation with the Division of Financial and Administrative Management and Legal Affairs Service, should ensure that operations benefit from relevant commercial expertise and advice when negotiating and managing contracts with vendors for cash-based intervention services.	30/09/2019
91	AR2018/131/01	Audit of UNHCR arrangements for cash-based interventions in the Syrian emergency	14/06/2019	3	IMPORTANT	(3) The UNHCR Middle East and North Africa Bureau should develop guidance on conducting a comprehensive post-distribution monitoring and impact assessment approach that tracks outputs and outcomes against clearly defined indicators related to the intended achievements of multi-purpose and other cash assistance programmes, and that is informed by the scale and risks of cash-based interventions.	30/09/2019
92	AR2018/131/01	Audit of UNHCR arrangements for cash-based interventions in the Syrian emergency	14/06/2019	4	IMPORTANT	(4) The UNHCR Representation in Egypt should adequately document the lessons learned from its cash assistance programmes to inform future programmatic design.	30/06/2019
93	AR2018/131/01	Audit of UNHCR arrangements for cash-based interventions in the Syrian emergency	14/06/2019	5	IMPORTANT	(5) The UNHCR Middle East and North Africa Bureau should develop guidance on exit strategies for cash-based interventions, with clearly defined pathways out of cash assistance programmes for individuals, as well as requirements for operations to establish challenging but achievable targets for each of these pathways with due consideration to the potential impact of a sudden withdrawal of cash assistance.	30/09/2019
94	AR2018/131/02	Audit of UNHCR operations in Syrian Arab Republic (Syria)	30/11/2018	1	IMPORTANT	(1) The UNHCR Representation in Syria should update its multi-year IDP protection strategy to reflect its strategic vision, deliverables, action plans and monitoring and reporting mechanisms.	30/06/2019
95	AR2018/131/02	Audit of UNHCR operations in Syrian Arab Republic (Syria)	30/11/2018	2	IMPORTANT	(2) The UNHCR Representation in Syria should put in place adequate management supervision arrangements to ensure adequate financial and performance monitoring of projects by multi-functional teams, including in respect of costs incurred by partners on project procurement and personnel.	30/06/2019
96	AR2018/131/02	Audit of UNHCR operations in Syrian Arab Republic (Syria)	30/11/2018	3	IMPORTANT	(3) The UNHCR Representation in Syria should strengthen its protection support for the victims of sexual and gender based violence and children at risk by: (i) providing adequate guidance to its field staff for preparing reports on visits to community centres; (ii) ensuring that multi-functional teams use weekly field reports to verify the protection data reported by partners; (iii) providing a template to partners to record progress related to case management in compliance with UNHCR protection rules; and (iv) adding adequate provisions in Project Partnership Agreements on the qualification and experience requirements for partners' staff who deliver protection support on behalf of UNHCR.	31/03/2019
97	AR2018/131/03	Audit of UNHCR operations in Lebanon	14/12/2018	1	IMPORTANT	(1) The UNHCR Representation in Lebanon should put in place effective management supervision arrangements to ensure that a cost-benefit analysis is conducted before procurement is designated to partners.	28/02/2019
98	AR2018/131/03	Audit of UNHCR operations in Lebanon	14/12/2018	2	IMPORTANT	(2) The UNHCR Representation in Lebanon should: a) develop and implement an action plan to collect data against each indicator in the Lebanon Crisis Response Plan for the sectors it co-leads; b) where collecting and reporting this information is not possible, document this at the start of each year and note sector level initiatives to facilitate collecting this information in the future; and c) regularly report on performance against each indicator, and assess overall sector effectiveness given funding levels and developments in the operational context.	30/06/2019
99	AR2018/131/03	Audit of UNHCR operations in Lebanon	14/12/2018	3	IMPORTANT	(3) The UNHCR Representation in Lebanon should: a) develop a systematic risk-based monitoring plan for regularly reviewing the activities of the Third Party Administrator in hospitals to ensure they are complying with the requirements of the agreement; b) define procedures to ensure the timely investigation of credible allegations of fraud and mistreatment of persons of concern in hospitals; and c) put in place procedures to ensure that payments are processed to the Third Party Administrator only after a medical audit and financial verification of high risk medical bills received have been completed.	31/07/2019



100	AR2018/131/04	Audit of UNHCR operations in Libya	01/03/2019	1	CRITICAL	1. The UNHCR Mission in Libya should develop and execute an action plan to satisfy the fundamental requirements of operations management, which should include, inter alia, implementing the mandatory multi-functional team approach, undertaking a comprehensive assessment of the needs of persons of concern, and verifying the programme achievements based on UNHCR's Results Framework.	30/04/2019
101	AR2018/131/04	Audit of UNHCR operations in Libya	01/03/2019	3	CRITICAL	3. The UNHCR Mission in Libya should implement an action plan to increase staff awareness of established policies and guidelines in partnership management and strengthen management oversight over selection and retention of partners, procurement by partners, and financial and performance monitoring of projects, including through robust remote management techniques.	30/06/2019
102	AR2018/131/04	Audit of UNHCR operations in Libya	01/03/2019	4	IMPORTANT	4. The UNHCR Mission in Libya, in cooperation with the Division of Emergency, Security and Supply, should: (i) adopt a programme criticality framework to balance the criticality of programmes with associated dangers to staff; (ii) update treatments for security-related risks in the Mission's risk register; (iii) ensure full compliance with the Minimum Operating Security Standards in respect of its office premises; and (iv) ensure full compliance with the mandatory security training requirements for staff.	28/02/2019
103	AR2018/131/04	Audit of UNHCR operations in Libya	01/03/2019	7	IMPORTANT	7. The UNHCR Mission in Libya should: (i) conduct a needs assessment to accurately plan for procurement of non-food items (NFIs); (ii) develop annual and quarterly NFI distribution plans; (iii) strengthen monitoring of the delivery of NFIs to beneficiaries through regular reconciliations and post-distribution monitoring; and (iv) implement an action plan to strengthen controls over the storage of inventory, warehouse lay out, contingency stocks, security risks in the warehouse, and warehouse documentation.	31/03/2019
104	AR2018/141/01	Audit of UNHCR operations in Afghanistan	24/01/2019	6	IMPORTANT	6. The UNHCR Representation in Afghanistan should: (i) further strengthen the field and partners capacities to implement and effectively monitor the community based protection measures (CPM) strategy, and (ii) conduct an independent evaluation to determine the impact made through completed CPM interventions and to inform its 2018 CPM strategy.	31/07/2019
105	AR2018/141/01	Audit of UNHCR operations in Afghanistan	24/01/2019	7	IMPORTANT	7. The UNHCR Representation in Afghanistan should develop an action plan to ensure that: (a) effective controls over procurement and vendor management are in place and their application is systematically monitored; (b) the Headquarters Committee on Contract recommendations with regard to use of alternate service provider for distribution of cash are implemented; (c) the contract terms and conditions for security services of unarmed guards are reviewed and kept confidential; and (d) the security expenditure is reviewed for cost effectiveness.	31/03/2019
106	AR2018/151/01	Audit of UNHCR operations in Mexico	14/06/2019	4	IMPORTANT	(4) (4) The UNHCR Representation in Mexico should: (i) update its shelter strategy including planning for increased arrival of persons of concern, including the associated target dates, action plans, allocation of roles and responsibilities, and monitoring mechanisms; and (ii) define shelter targets in the Focus system for effective monitoring and reporting of shelter projects.	15/09/2019
107	AR2018/151/01	Audit of UNHCR operations in Mexico	14/06/2019	5	IMPORTANT	(5) The UNHCR Representation in Mexico should strengthen controls over cash based interventions (CBI) by: (i) updating the CBI strategy and related standard operating procedures to incorporate new contextual changes; (ii) defining each CBI activity by a separate budget line; (iii) sharing clear criteria and detailed procedures with partners associated with the CBI programme; (iv) conducting post verifications of CBI activities through home visits; (v) conducting an evaluation of the programme; and (vi) developing an exit strategy.	30/11/2019
108	AR2018/165/01	Audit of UNHCR arrangements for reporting on the use of donor funds	20/12/2018	1	IMPORTANT	(1) The UNHCR Division of External Relations, in coordination with other relevant divisions and services at headquarters, should: (a) review UNHCR's standard grant agreement template to incorporate currently omitted or outdated aspects; (b) define internal guidance to clarify processes and channels to communicate information on fraud and corruption to donors; and (c) document and file in a central repository the outcomes of the internal reviews/clearance carried out on donor agreements.	30/06/2019
109	AR2018/165/01	Audit of UNHCR arrangements for reporting on the use of donor funds	20/12/2018	2	IMPORTANT	(2) The UNHCR Division of External Relations should: (a) during discussions with donors, further encourage the use of standard reporting templates along with criteria for donor reporting; (b) ensure sufficient consultation with country operations on the feasibility of donor reporting requirements during their negotiation of donor agreements; and (c) ensure that donor reporting requirements reflect donors' expectations and are accurately spelled out in donor agreements or frameworks.	30/06/2019
110	AR2018/165/01	Audit of UNHCR arrangements for reporting on the use of donor funds	20/12/2018	3	IMPORTANT	(3) The UNHCR Division of External Relations should ensure that donor agreements and reporting templates are available in a central repository accessible to country operations to facilitate donor reporting and to inform an internal review of the multitude of donor reporting templates and discussions with donors on the standardization of those templates.	31/12/2019

111	AR2018/165/01	Audit of UNHCR arrangements for reporting on the use of donor funds	20/12/2018	4	IMPORTANT	(4) The UNHCR Division of External Relations should: (a) work with the Division of Information Systems and Telecommunications to enhance the Contribution Management Module of the Managing for Systems, Resources and People system and ensure that donor reporting requirements are centrally and accurately captured with sufficient level of details and clear assignment of responsibilities, and are effectively tracked; and (b) implement periodic monitoring of donor reporting activities (i.e., the extent that donor reports were delivered and reporting deadlines were met).	31/12/2019
112	AR2018/165/01	Audit of UNHCR arrangements for reporting on the use of donor funds	20/12/2018	5	IMPORTANT	(5) The UNHCR Division of External Relations should strengthen its process for filing of donor reports and related communications to ensure the existence of a centralized and complete repository of these documents, by defining and implementing standard filing procedures across all services and units.	30/06/2019
113	AR2018/165/01	Audit of UNHCR arrangements for reporting on the use of donor funds	20/12/2018	6	IMPORTANT	(6) The UNHCR Division of External Relations should: (a) in coordination with relevant divisions at headquarters and ensuring adequate representation from the field, articulate business requirements and provide inputs to enhance corporate systems and the Results-Based Management (RBM) framework to further support meaningful, accurate and reliable donor reporting; and (b) in the interim, during negotiations with donors and discussions with country operations, make further efforts to align the donors' funding proposals, budgets and reporting requirements with the RBM, Budget, Implementing with Partners, and Reporting frameworks, or establish relevant mapping between donor reporting and UNHCR systems and frameworks in case of deviations.	30/06/2019
114	AR2018/166/01	Audit of the MSRP upgrade project (human resources module) at UNHCR	09/10/2018	1	CRITICAL	The UNHCR Division of Human Resources Management should: (a) review and streamline processes and workflows underlying recruitment prior to considering any future software modifications; and (b) put in place a time-bound action plan to implement the use of MSRP HR Module for recruitment of general service/national staff, external recruitment of professional staff and temporary staffing.	31/12/2019
115	AR2018/166/01	Audit of the MSRP upgrade project (human resources module) at UNHCR	09/10/2018	2	IMPORTANT	The UNHCR Division of Human Resources Management should ensure the implementation of effective mechanisms for the management of all categories of affiliate personnel and the provision of reliable data on them.	31/03/2019
116	AR2018/166/01	Audit of the MSRP upgrade project (human resources module) at UNHCR	09/10/2018	3	IMPORTANT	The UNHCR Division of Human Resources Management should strengthen oversight and monitoring to ensure that: (a) the auditor/auditee relationship records linked to the HR transaction audit process is kept updated; (b) the HR Transactions Audit Report provides complete and reliable information on all HR actions including historical transactions and data deletions; and (c) the accountabilities and responsibilities for processing of personnel actions at the headquarters and field are clarified.	30/06/2019
117	AR2018/166/01	Audit of the MSRP upgrade project (human resources module) at UNHCR	09/10/2018	4	IMPORTANT	The UNHCR Division of Human Resources Management should, where warranted, roll out the HR Module to all the Representations where the Module has not yet been implemented and take effective measures to speed up accurate and timely data recording.	30/09/2019
118	AR2018/166/01	Audit of the MSRP upgrade project (human resources module) at UNHCR	09/10/2018	5	IMPORTANT	The UNHCR Division of Human Resources Management should implement an action plan to address control shortcomings in the staff separation process and to handle the large pendency of separation cases in the MSRP HR Module.	31/12/2019
119	AR2018/166/02	Audit of the MSRP upgrade project (finance and supply module) at UNHCR	13/03/2019	1	IMPORTANT	1. The UNHCR Division of Financial and Administrative Management should: (a) review the transactions where the invoice date preceded the purchase order date and determine the related risks and impact; and (b) establish a process to regularly monitor and follow-up on instances where the mandatory sequence of procurement related events is not adhered to.	31/12/2019
120	AR2018/166/02	Audit of the MSRP upgrade project (finance and supply module) at UNHCR	13/03/2019	2	IMPORTANT	2. The UNHCR Division of Financial and Administrative Management should: (a) rectify the incorrect application of exchange rates in the capitalization of assets which are attributable to MSRP system errors; and (b) ensure that the application of exchange rates in MSRP and Chapter 6 of the UNHCR Manual are aligned.	31/12/2019
121	AR2018/166/02	Audit of the MSRP upgrade project (finance and supply module) at UNHCR	13/03/2019	3	IMPORTANT	3. The UNHCR Division of Financial and Administrative Management should build the necessary automated controls to efficiently perform the validation checks on the electronic funds transfer data.	31/12/2019
122	AR2018/166/02	Audit of the MSRP upgrade project (finance and supply module) at UNHCR	13/03/2019	5	IMPORTANT	5. The UNHCR Division of Financial and Administrative Management should in collaboration with other divisions: (a) produce a comprehensive list of roles in the MSRP system; define all conflicting combinations of roles (including those exclusively used by specific divisions) and establish validation controls to prevent their assignment in MSRP to a single user; and (b) implement appropriate tools and processes to log role change requests, approvals by managers and their implementation in the MSRP system.	31/12/2020

123	AR2018/166/02	Audit of the MSRP upgrade project (finance and supply module) at UNHCR	13/03/2019	6	IMPORTANT	6. The UNHCR Division of Financial and Administrative Management should, in collaboration with the Division of Emergency, Security and Supply: (a) train staff members on the risks involved in the vendor entry, certifying and approval roles and on the adoption of mitigation measures of those risks; and (b) more clearly define and assign such roles to staff members commensurate with their responsibilities and accountabilities.	30/06/2020
124	AR2018/166/02	Audit of the MSRP upgrade project (finance and supply module) at UNHCR	13/03/2019	7	IMPORTANT	7. The UNHCR Division of Financial and Administrative Management should: (a) establish a timeframe for processing all mission travel within the Travel and Expense Module and monitor compliance by the country offices; and (b) in collaboration with the Division of Human Resources, establish a strategy and timeframe to process all statutory travel in the Travel and Expense Module	31/12/2019
125	AR2018/166/02	Audit of the MSRP upgrade project (finance and supply module) at UNHCR	13/03/2019	8	IMPORTANT	8. The UNHCR Division of Financial and Administrative Management, in collaboration with the Division of Emergency Security and Supply, should reinforce and continue with efforts to implement the Business Intelligence project to enhance the reporting and data analytics capabilities of the MSRP Finance and Supply Chain Module	31/12/2020
126	AR2018/167/01	Audit of warehouse management in UNHCR field operations	12/12/2018	1	IMPORTANT	1. The UNHCR Division of Emergency, Security and Supply, in coordination with the Division of Financial and Administrative Management and the Division of Programme Support and Management as well as the Regional Bureaux, should ensure that: i) all warehouses controlled by UNHCR are identified by the country operations and recorded in MSRP and the value of inventories is tracked, recorded and adequately insured; and ii) the different policy and guidance documents supporting UNHCR's warehouse and inventory management are reviewed for consistency and clarity.	31/10/2019
127	AR2018/167/01	Audit of warehouse management in UNHCR field operations	12/12/2018	2	IMPORTANT	2. The UNHCR Division of Emergency, Security and Supply, in coordination with the Regional Bureaux, should put in place an action plan to strengthen monitoring and oversight of inventory management, both in the country operations and at headquarters, with the objective of achieving consistent and accurate inventory records and addressing in a sustainable manner the systemic control deficiencies identified in this audit.	28/02/2019
128	AR2018/167/01	Audit of warehouse management in UNHCR field operations	12/12/2018	3	IMPORTANT	3. The UNHCR Division of Emergency, Security and Supply, in coordination with the Regional Bureaux, should develop and implement an action plan to strengthen monitoring and oversight of warehouse management, both in the country operations and at headquarters, with the objective of achieving effective controls over the establishment and operation of warehouses and addressing in a sustainable manner the systemic deficiencies identified in this audit.	31/10/2019
129	AR2018/167/01	Audit of warehouse management in UNHCR field operations	12/12/2018	4	IMPORTANT	4. The UNHCR Division of Emergency, Security and Supply, in coordination with the Division of Financial and Administrative Management and the Regional Bureaux, should: a) strengthen monitoring and oversight arrangements, both in the country operations and at headquarters, over surplus inventory and items beyond shelf life; and b) facilitate disposal by the Representations of the identified obsolete inventory and assist them in the redeployment of identified surplus inventory in a timely manner.	31/10/2019
130	AR2018/167/01	Audit of warehouse management in UNHCR field operations	12/12/2018	5	IMPORTANT	5. The UNHCR Division of Emergency, Security and Supply, in coordination with the Regional Bureaux, should strengthen monitoring and oversight arrangements in ensuring that the Representations consistently implement access controls and fire prevention measures in warehouses to ensure safe and secure storage.	30/11/2020
131	AR2018/167/02	Audit of emergency preparedness at UNHCR	14/06/2019	1	IMPORTANT	(1) The UNHCR Division of Emergency, Security and Supply should review its current capacity to maintain the corporate early warning system and assess, in coordination with the Division of Information Systems and Telecommunications, the feasibility of establishing an enhanced and integrated system between headquarters and the field that supports real-time reporting of early warning indicators and escalation of emergency risks, as well as regional coverage of emergency preparedness.	31/12/2019
132	AR2018/167/02	Audit of emergency preparedness at UNHCR	14/06/2019	2	IMPORTANT	(2) The UNHCR Division of Emergency, Security and Supply should improve the accuracy of its reporting on the level of emergency preparedness of country operations by: (a) reviewing the accuracy of information reported and correcting outdated information and errors in the High Alert List for Emergency Preparedness; (b) assessing the system's potential for greater automation in reporting to reduce reliability on manual tasks and risks of errors; and (c) revising related standard operating procedures to address current gaps.	31/12/2019
133	AR2018/167/02	Audit of emergency preparedness at UNHCR	14/06/2019	3	IMPORTANT	(3) The UNHCR Division of Emergency, Security and Supply should ensure that emergency preparedness gaps reported by country operations in key areas in the High Alert List for Emergency Preparedness are reviewed and, where necessary, escalated to relevant regional bureaux and/or headquarters divisions for relevant actions.	31/12/2019
134	AR2018/167/02	Audit of emergency preparedness at UNHCR	14/06/2019	4	IMPORTANT	(4) The UNHCR Division of Emergency, Security and Supply, in coordination with the regional bureaux, should enhance the process of activation and deactivation of emergencies by: (a) clarifying the criteria for Level 1 emergency declarations; (b) assessing the feasibility of implementing automatic deactivation of emergencies and standards for extensions of emergency declarations based on objective analysis; and (c) detailing the procedures, interlocutors and timelines for emergency declarations and deactivations.	30/09/2019

135	AR2018/167/02	Audit of emergency preparedness at UNHCR	14/06/2019	5	IMPORTANT	(5) The UNHCR Division of Emergency, Security and Supply should enhance the management of emergency rosters and deployments by: (a) regularly replenishing the existing rosters and, in collaboration with relevant divisions, undertaking an annual review of the needs and opportunities for new functional rosters; (b) prioritizing emergency deployments to recently declared emergencies; and (c) implementing adequate monitoring and reporting arrangements, including on significant variances in relation to the duration and timing of emergency deployments to relevant stakeholders.	31/12/2019	
136	AR2018/167/02	Audit of emergency preparedness at UNHCR	14/06/2019	6	IMPORTANT	(6) The UNHCR Division of Emergency, Security and Supply should enhance the process of delivery of Joint Senior Level Missions (JSLM) and real-time reviews by: (a) clarifying the leadership and ownership of JSLM; (b) agreeing, in coordination with regional bureaux, on standards and scope for the reviews, as well as advanced planning for their timely delivery; (c) establishing a process to follow-up on recommendations from these reviews; and (d) compiling lessons learned and relevant indicators from the reviews and other oversight reports to assess recurrent issues and address gaps in emergency preparedness.	30/09/2019	
137	VR2017/160/01	Review of recurrent issues in Distribution of Non-Food Items in UNHCR Field Operations	27/09/2017	1	IMPORTANT	(1) The UNHCR Division of Programme Support and Management, in consultation with relevant stakeholders, should develop an end-to-end process document for the planning, delivery, monitoring and post-distribution monitoring of standard non-food item (NFI) distributions that: a) specifies minimum activities for all distributions and additional steps required in specific operational contexts; b) can be used by field operations in managing and allocating responsibilities for NFI distributions; and c) can be reflected in applicable Project Partnership Agreements by incorporating relevant, selected parts in the project description.	31/12/2018	31/12/2019
138	VR2017/160/01	Review of recurrent issues in Distribution of Non-Food Items in UNHCR Field Operations	27/09/2017	2	IMPORTANT	(2) The UNHCR Division of Programme Support and Management, in consultation with relevant stakeholders, should develop and circulate a catalogue of the critical and typical risks for each stage of the end-to-end process and potential mitigating measures to assist field operations in effectively identifying and responding to risks to the distribution of non-food items.	31/12/2018	31/12/2019
139	VR2017/160/01	Review of recurrent issues in Distribution of Non-Food Items in UNHCR Field Operations	27/09/2017	3	IMPORTANT	(3) UNHCR should assign clear accountabilities, responsibilities and authorities at headquarters for policy development, establishment of minimum criteria, sharing of good practices and tools, training, and monitoring and oversight in relation to non-food item distributions.	31/12/2018	31/12/2019
140	VR2017/161/01	Review of recurrent issues in Monitoring and Follow-up on Accounts Receivable (including Value Added)	29/12/2017	3	IMPORTANT	(3) (3. The UNHCR Legal Affairs Service should monitor and provide regular updates to the Regional Bureaux and senior management on countries that do not have a host country agreement with UNHCR or an explicit provision regarding tax exemptions included in the agreement.	31/03/2018	
141	VR2018/163/01	Review of recurrent issues in programme planning, monitoring and reporting in past internal audit re	19/11/2018	1	CRITICAL	(1) The UNHCR Assistant High Commissioner (Operations) should assign responsibilities at UNHCR headquarters to support field operations in impact monitoring by: (a) confirming that each field operation has developed an Impact Monitoring Plan approved by the Representative in addition to project level performance monitoring plans; (b) implementing measures to assess the quality of monitoring plans in determining actual performance against targets; and (c) monitoring the execution of these plans.	31/12/2020	
142	VR2018/163/01	Review of recurrent issues in programme planning, monitoring and reporting in past internal audit re	19/11/2018	2	IMPORTANT	2. The UNHCR Division of Programme Support and Management, in coordination with the Bureaux and Divisions, should: (a) conduct a review of all existing monitoring tools, systems, approaches and frameworks; and (b) based on this review develop an overall coordinated approach to monitoring while ensuring the existence of consistent and streamlined guidance, tools, information systems, learning programmes and reporting mechanisms.	31/01/2021	
143	VR2018/163/01	Review of recurrent issues in programme planning, monitoring and reporting in past internal audit re	19/11/2018	3	IMPORTANT	3. The UNHCR Division of Human Resources, in coordination with the Division of Programme Support and Management, should: (a) update standard job descriptions for Representatives and Chiefs of Mission to specify their responsibility for ensuring a Multi-Functional Team approach is employed at all stages of the operations management cycle; (b) ensure that participation in the Multi-Functional Team, as required, for monitoring is included in the appropriate standard job descriptions; and (c) issue instructions to supervising officers reminding them of the need to reflect participation in Multi-Functional Teams in the performance objectives of electronic Performance Appraisal Documents of relevant staff.	31/12/2019	
144	VR2018/163/01	Review of recurrent issues in programme planning, monitoring and reporting in past internal audit re	19/11/2018	4	IMPORTANT	4. The UNHCR Assistant High Commissioner (Operations) should formally communicate to Representatives and Heads of Offices in the field operations that they are responsible for ensuring the effective functioning of the Multi-Functional Teams.	31/12/2018	
145	VR2018/163/01	Review of recurrent issues in programme planning, monitoring and reporting in past internal audit re	19/11/2018	5	IMPORTANT	5. The UNHCR Division of Programme Support and Management, in coordination with the Implementing Partnership Management Service, should develop controls to ensure that the indicator and target values in the operations plan of each field operation are properly reflected across the sum of all planned indicators of all projects implemented through partners and all direct implementation.	31/12/2021	