

**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 2022 to 30 June 2023
(A/AC.96/74/7)**

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**

13 September 2023

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 the Office of the United Nations High Commissioner for Refugees for the period 1 July 2022 to 30 June 2023.

OIOS provides recommendations aimed at improving governance, risk management and control processes in UNHCR. We do this through a risk-based work planning process that, guided by UNHCR's corporate risk register, identifies and assesses key risks to the achievement of UNHCR's strategic objectives.

The OIOS assurance strategy is based on a three-year rolling plan, reviewed annually, that supports effective internal audit resource planning and provides flexibility to respond to changes in the UNHCR strategic risk environment. The plan for 2022/23 was adjusted to accommodate new audits of UNHCR's response to the Ukraine crisis, UNHCR's progress in implementing the Business Transformation Programme, as well as an advisory on UNHCR's controls over the auctioning of vehicles in field operations.

OIOS completed 14 audits during the period: 2 of these involved headquarters, thematic, or ICT matters; and 12 were of field operations. These audits focused on UNHCR's strategic priorities of strengthening protection, improving the quality of life, and seeking solutions for forcibly displaced persons. The annual report presents a summary of the results and conclusions of our work, which, in addition to examining UNHCR results in the field, covered other areas such as UNHCR transformation, data and digitization, result-based management, enterprise risk management, decentralization and regionalization. The detailed individual audit reports are accessible on the OIOS website.

OIOS also completed 4 advisory reviews that examined: the functioning and effectiveness of enterprise risk management; the implementation of the Global Compact on Refugees; data protection and privacy arrangements; and the adequacy and effectiveness of controls in the auctioning of vehicles in field operations.

The 12 field audits completed this year means that, over the last three years, OIOS has conducted audits in a total of 38 countries, including 16 of the 23 country operations rated as highest risk by OIOS. Audits of the remaining seven high-risk operations are planned for 2023 and 2024.

The 14 audits contained 92 recommendations, with 78 of these directed toward improvements in field operations. UNHCR accepted all recommendations and had implemented 29 of them by 30 June 2023. Including recommendations issued in earlier years, a total of 111 recommendations remained unimplemented at the end of the period. The regional bureaux were responsible for 82 of these, with the remaining 29 the responsibility of the various Headquarters Divisions.

The percentage of recommendations that had passed their due date was still high, at 77 per cent: an increase in both number and percentage since 30 June 2022. OIOS continued to work closely with UNHCR to address open recommendations, focusing special attention on the 13 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 and best practices that helped strengthen OIOS results. OIOS also coordinated its activities 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 had sufficient financial and human resources to implement its programme of work and did not experience any inappropriate interference that might have impeded the independence of the OIOS internal audit function at UNHCR.

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.