



# General Assembly

Distr.: General  
10 July 2013  
English  
Original: English

---

## Executive Committee of the High Commissioner's Programme

### Sixty-fourth session

Geneva, 30 September- 4 October 2013

Item (6) of the provisional agenda

### Reports relating to programme and administrative oversight and evaluation

## Report on activities of the Inspector General's Office

### Report of the High Commissioner

#### *Summary*

The present report has been prepared in conformity with the decision of the Executive Committee of the High Commissioner's Programme to receive reports relating to programme and administrative oversight and evaluation during its annual plenary session (A/AC.96/1003, para. 25.1 (f)(vi)). Also relevant is the decision of the Executive Committee that summary reports covering inquiries and the main categories of investigations, the number of such types of investigation, the average time taken to complete investigations, and a description of related disciplinary action should regularly be made available to the Executive Committee (A/AC.96/1021, para. 24 (e)). This report covers the period from mid-2012 to mid-2013.

## Contents

<i>Chapter</i>	<i>Paragraphs</i>	<i>Page</i>
I. Introduction .....	1-2	3
II. Oversight in UNHCR .....	3-7	3
A. Background .....	3	3
B. Decision to bring the internal audit function “in-house” .....	4-5	3
C. Next steps .....	6-7	3
III. Inspections .....	8-14	4
A. Inspection plan and inspection missions .....	8-10	4
B. Methodology and approaches .....	11-13	4
C. Collaboration with the UN Joint Inspection Unit .....	14	4
IV. Investigations .....	15-19	5
A. Caseload and reporting .....	15-16	5
B. UNHCR-NGO coordination on investigations .....	17-18	6
C. Missions .....	19	6
V. Ad hoc inquiries .....	20	6

## **I. Introduction**

1. The Inspector General's Office (IGO) within the Office of the United Nations High Commissioner for Refugees (UNHCR) has three core functions: inspections of the quality of management of UNHCR operations; investigations of allegations of misconduct by UNHCR personnel; and ad hoc inquiries into violent attacks on UNHCR personnel and operations, as well as into other incidents causing major loss or damage to UNHCR's integrity, credibility or assets.
2. This report outlines developments and activities undertaken by the IGO from July 2012 through June 2013.

## **II. Oversight in UNHCR**

### **A. Background**

3. UNHCR's overall budget has doubled since 2008, reaching more than US\$ 4.3 billion in 2013. Despite the budgetary growth, the oversight functions in UNHCR have not been reinforced accordingly. They remain fragmented and the synergies among them continue to be in need of improvement. The newly established Independent Audit and Oversight Committee (IAOC) has emphasized the need for "a comprehensive internal oversight activity" in UNHCR.

### **B. Decision to bring the internal audit function "in-house"**

4. In June 2013, the High Commissioner decided to proceed with planning for an integrated oversight function in UNHCR. He requested the IGO to coordinate the efforts of various divisions to develop and oversee the implementation plan for the establishment of an Internal Audit Service within a reconfigured Office of Internal Oversight.
5. The decision to proceed with bringing the internal audit function in-house was supported by the findings and recommendations of two independent studies commissioned by UNHCR in response to the Board of Auditors: one study assessed the options for the provision of the internal audit function and the other looked into the business case and implementation plan. Bringing the internal audit function in-house is a key component of establishing an integrated oversight office to encompass the various functions (internal audit, inspection, investigation, and possibly – subject to further review – evaluation).

### **C. Next steps**

6. A memorandum of understanding is under discussion with the United Nations Office of Internal Oversight Services (OIOS) to ensure coordination, cooperation and the non-disruption of audit services during the transition period.
7. As requested by the High Commissioner, a Task Force chaired by the Inspector General and comprising senior representatives of the IGO, the Division of Financial and Administrative Management, the Office for Organizational Development, and the Enterprise Risk Management Unit is being established to develop, oversee and steer the implementation of a detailed work plan to establish the Internal Audit Service within a Division of Oversight Services. A draft Charter of the Office of Internal Oversight has been prepared by the IGO.

### **III. Inspections**

#### **A. Inspection plan and inspection missions**

8. The 2013 Inspection Plan was established following consultation with the Regional Bureaux, the Policy Development and Evaluation Service, and the Audit Section of OIOS. The selection of operations took into account a range of risk factors and management challenges, as well as the history of previous inspections.

9. Since its last report, the IGO conducted seven standard inspections of the following offices: Bangladesh; Botswana; Georgia; Malaysia; Mozambique; the Saudi Arabia regional office, including locations under its purview (Kuwait and the United Arab Emirates); and Yemen. An ad hoc inspection was also undertaken to Mauritania.

10. During the reporting period, the Inspection Service issued nine standard and one ad hoc inspection reports, and closure memoranda for five standard inspections that had been conducted in 2010 and 2011. The closure memoranda followed the review of periodic reports of the implementation of the Inspection Service's recommendations. The rate of compliance with recommendations remains high at 90 per cent.

#### **B. Methodology and approaches**

11. A two-day advanced inspection training workshop was attended by 17 headquarters-based and 5 field-based middle and senior managers. The workshop provided the participants with advanced skills and the knowledge necessary for participation in inspection missions, thereby providing the IGO with a reserve of trained staff for future missions. It familiarized participants with some of the new tools introduced during 2012, including the Inspection Findings and Comments matrix, and a version of the Global Management and Accountability Framework adapted for use during inspection missions.

12. The Inspection Service's database containing findings and recommendations from inspection missions from 2005 onwards is operational. It has provided a rich source of information allowing the Service to track and analyze trends and to highlight issues of significance to the Internal Compliance and Accountability Committee. It has supported analysis for the Service's biennial paper on good practices and recurring findings (2010-2011), which will be made available to the Executive Committee in the second half of 2013. It also allows for accurate and timely monitoring and systematic follow-up of compliance with recommendations.

13. In partnership with the Global Learning Centre, an introductory e-learning course on the role and oversight function of the Inspection Service was introduced in June 2013. Its purpose is to offer UNHCR staff, particularly in the field, insights into the objectives and conduct of inspection missions.

#### **C. Collaboration with the United Nations Joint Inspection Unit**

14. The IGO continued to support the work of the United Nations Joint Inspection Unit (JIU) by coordinating inputs from various divisions within UNHCR for JIU reviews, including comments on draft reports and follow-up to JIU recommendations. To improve coordination, the JIU organized a briefing session with JIU focal points in all UNHCR divisions and bureaux at headquarters in November 2012 and a training session on the JIU online follow-up system which went live in October 2012. The IGO made additional efforts to ensure that UNHCR fulfills its commitment to implement all relevant JIU

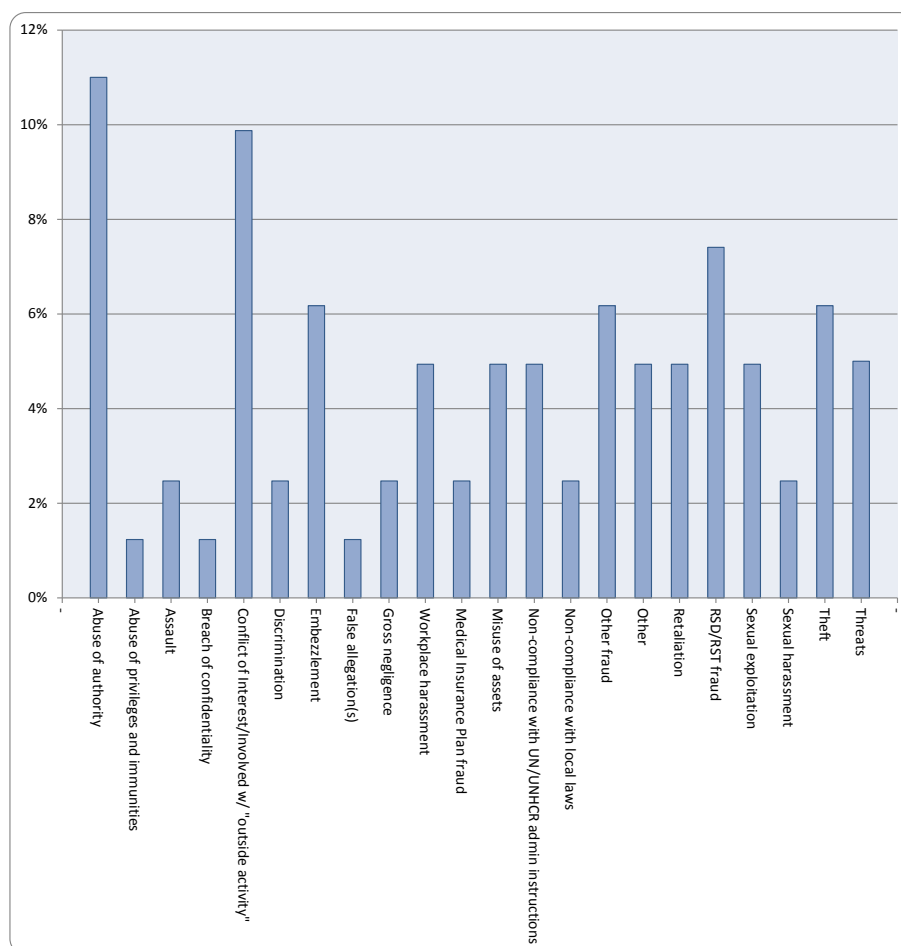
recommendations. As a result, by June 2013, UNHCR had accepted and reported on close to 70 per cent of the recommendations issued by the JIU from 2007 to 2012. An additional 20 per cent are under consideration. Of those accepted, UNHCR has implemented 57 per cent of the recommendations and 41.5 per cent are considered as being in progress. The IGO has particularly benefited from the recommendations and benchmarking set out in recent JIU reviews focusing on oversight areas such as enterprise risk management and the investigation and audit functions.

## IV. Investigations

### A. Caseload and reporting

15. During the reporting period, the IGO registered 1,204 complaints. Of these, 864 related to protection and assistance, while 202 (17 per cent) involved allegations of misconduct. The remainder raised matters not under the remit of the IGO. The types of cases are presented in the table below:

**Typology of cases registered between July 2012 and June 2013**



16. During the reporting period, 51 cases were opened and 101 cases were closed. Twenty-two of these cases resulted in the referral of an investigation report to the Division of Human Resources Management for further action, including possible disciplinary measures. The completion of this substantial number of investigations is reflective of the

Investigation Service's concerted effort to clear what had become a significant backlog. Given the limited capacity of the Investigation Service, the IGO made use of consultants, in addition to its four investigators, in order to address this backlog. Of the cases closed, 7 were opened in 2009; 19 in 2010; 20 in 2011; 46 in 2012; and 9 in 2013.

## **B. UNHCR-NGO coordination on investigations**

17. In February 2013, the Investigation Service organized a five-day workshop on advanced investigation learning, which was attended by nine principal partners (Catholic Relief Services, the Danish Refugee Council, Humanitarian Accountability Partnership, the International Catholic Migration Commission, the International Medical Corps, Intersos, the International Rescue Committee, the Lutheran World Federation and the Norwegian Refugee Council). It focused on document forensics, interviewing techniques and report-writing. Feedback from all participants was very positive. The workshop will be replicated at the regional level for national and local non-governmental organizations (NGOs), with the first scheduled to take place in Islamabad in October 2013.

18. The following tools to facilitate UNHCR and NGO cooperation on investigations have been developed and shared with partners: standard operating procedures (SOPs) for case referrals; SOPs for sharing sensitive materials and case information; and terms of reference for joint UNHCR-NGO partner investigations. A resource manual containing policies, guidelines and good-practice examples of codes of conduct, complaint mechanisms and investigation procedures is being compiled.

## **C. Missions**

19. During the reporting period, 18 investigation missions were undertaken. Cases that were investigated on mission included: serious allegations of sexual exploitation and abuse; financial fraud; refugee status determination and resettlement fraud; and abuse of authority.

## **V. Ad hoc inquiries**

20. No ad hoc inquiries were undertaken during the reporting period.

---