**Executive Committee of the
High Commissioner's Programme**
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Item 5 (b) of the provisional agenda
Consideration of reports on the work of the Standing Committee
Programme budgets, management, financial control
 and administrative oversight

Internal Audit in the Office of the United Nations High Commissioner for Refugees (2012-2013)

Report by the Office of Internal Oversight Services

Summary

> This report provides an overview of the internal audit activities undertaken by the Office of Internal Oversight Services (OIOS), Internal Audit Division (IAD), in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR), covering the period 1 July 2012 to 30 June 2013.

Contents

I.   Introduction

1.   The Office of Internal Oversight Services (OIOS) was established by General Assembly resolution 48/218B, dated 29 July 1994, to enhance oversight in the United Nations. Operationally independent, the role of OIOS is to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the United Nations through internal audit, monitoring, inspection, evaluation and investigation.

2.   The Internal Audit Division of OIOS (OIOS/IAD) provides internal audit services to UNHCR under United Nations Financial Regulation 5.15. A Memorandum of Understanding (MOU) between the UNHCR and OIOS defines the arrangements for internal audit services to be provided by OIOS. The first MOU was signed in April 1997. The MOU has been revisited at regular intervals to ensure that the services provided remain in line with UNHCR's needs. A review took place in June 2009, but the revised MOU was never finalised as UNHCR decided to pursue the possibility of bringing the internal audit function in-house. This exercise was on-going at the time of writing this report.

3.   The present report provides an overview of OIOS/IAD activities during the period from 1 July 2012 to 30 June 2013. It is submitted in conformity with the existing MOU, where it was agreed that, in consultation with the High Commissioner, OIOS/IAD would prepare an annual report on internal audit activities for submission to the Executive Committee.

II.   Audit arrangements

A.   Work planning

4.   Annual risk-based work plans, covering the period January to December, were prepared for 2012 and 2013 in accordance with a planning process agreed with UNHCR. The planning process started with a series of discussions with UNHCR Bureaux and Division Directors to confirm the areas identified for audit. A draft list of audits was produced and circulated for comments within UNHCR. OIOS also sent a formal request to the High Commissioner seeking details of any areas he would like included in the annual plan. Discussions took place with the United Nations Board of Auditors (BOA) and UNHCR's Inspector General's Office (IGO) as a way of minimising duplication and maximising coverage of UNHCR's activities. The results were included in the OIOS annual audit plan, which was approved by the Under-Secretary-General, OIOS and then formally sent to the High Commissioner.

5.   The 2013 work planning process and the proposed assignments were discussed with the Internal Audit and Oversight Committee (IAOC).

6.   The status of the engagements in the 2012 and 2013 work plans was reported to UNHCR's management on a monthly basis and was periodically reported to and discussed with the IAOC.

B.   Staffing and budget

Staffing

7.   The number and type of approved staff for 2012 and 2013 is shown in Table 1. With the exception of the Chief of Service, all staff members were dedicated to the audit of UNHCR. In response to UNHCR's requests, the Chief of the Service was dedicated full-time to UNHCR, with effect from March 2013.

8.   The vacancy situation continued to improve during the reporting period, and as at the end of June 2013, only one of 22 posts was vacant. At the time of writing, recruitment was nearing completion for this post, which will be based in Geneva. In April 2013, in recognition of the need to enhance coverage of the Middle East, the resident auditor in Sri Lanka was relocated to Amman, Jordan.

Table 1
Number and type of approved posts for 2012 and 2013

	Geneva		*Nairobi*		*Resident Auditors**		*Total*	
	2012	2013	2012	2013	2012	2013	2012	2013
Professional	9	9	5	5	3	4	17	18
General Service	3	3	1	1	--	--	4	4
Total	12	12	6	6	3	4	21	22

* Pakistan, Jordan, Sri Lanka and Senegal

9.   OIOS/IAD contributed the following staff resources without charge to UNHCR:

- Two General Service staff in Geneva supported administration of the Service on a daily basis;

- The OIOS/IAD Information Computer Technology (ICT) Audit Section supported all the Information Technology audits conducted in the reporting period; and

- OIOS/IAD Professional Practices and the Special Assignments Sections provided advice and performed quality control as required.

Budget

10.   The budget provided over the last two years is shown in the Table 2. Any issues arising with respect to execution of the budget were discussed with the IAOC and were dealt with promptly to ensure that work plan implementation was not affected.

Table 2
Internal Audit Budget for 2012 and 2013

Costs (US$)	*2012*	*2013*
Staff costs	4,038,759	4,486,023
Non-staff	407,284	379,000
Total internal audit	4,446,043	4,865,023

C.   Cooperation and coordination

Independent Audit and Oversight Committee

11.   OIOS/IAD attended the three IAOC meetings that were held during the reporting period and discussed work plan implementation and audit process matters. The meetings were considered very useful to assist in aligning OIOS/IAD's work with UNHCR's needs.

UNHCR's Internal Compliance and Accountability Committee

12.   OIOS/IAD attended the meetings held by UNHCR's Internal Compliance and Accountability Committee (ICAC) from October 2012 onwards. The ICAC was established to improve UNHCR's accountability system through monitoring the implementation of recommendations received from the various internal and external oversight bodies. The ICAC was chaired by the Deputy High Commissioner. Its other members were the Assistant High Commissioners (Protection and Operations), the Controller, the Director of the Division for Programme Support Management, the Head of Policy Development and Evaluation Service, the Head of Organizational Development and Management Service, and the Head of Legal Affairs Service. The audit issues raised with ICAC during the reporting period included handover arrangements for Representatives, remote monitoring of project activities and review of host country agreements.

UNHCR's Management

13.   OIOS/IAD met with Directors of Regional Bureaux and Divisions and Representatives throughout the reporting period to discuss the timing, scope and objectives of future audit assignments. A welcome initiative introduced in this period was a series of regular meetings with the Assistant High Commissioner for Operations to discuss and resolve issues arising from audits.

Cooperation and dialogue with United Nations oversight bodies

14.   OIOS/IAD cooperates with a number of oversight bodies within and outside the United Nations system. OIOS/IAD met regularly with BOA and the United Nations Joint Inspection Unit (JIU) to share information and to minimize overlap in oversight activities. OIOS routinely shared work plans with BOA and JIU, notified them of audits during the planning stage, and provided them with copies of final reports.

15.   OIOS/IAD participated in the 2012 meeting of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions. This group shared best practices and also discussed issues of common interest to the United Nations audit community. OIOS/IAD liaised with Geneva and other European-based audit organizations through informal networks and meetings.

UNHCR's Inspector General's Office

16.   During the report period, OIOS/IAD and the IGO met regularly, usually monthly, to explore synergies and ways to improve information sharing during both the planning and follow-up of assignments. Issues requiring investigation were referred to the IGO's Investigation Service for follow-up.

Audit focal point and Audit Coordination Unit

17.   During the period, the Controller was the focal point for OIOS/IAD, and regular meetings were held with the Policy and Audit Coordination Unit. These meetings dealt with work plan issues, follow-up of audit reports and recommendations, and financial and staff resource issues.

D.   Disclosure of audit reports

18.   The United Nations General Assembly, in resolution A/RES/67/258, adopted on 12 April 2013, agreed to publish OIOS audit reports on the OIOS website on an experimental basis for an 18 month period to begin no later than 1 July 2013. A final decision on the continuation of the experiment shall be made in the context of the review of the OIOS mandate during the General Assembly's sixty-ninth session.

19.   To implement this decision, OIOS has begun listing on its website, on a real time basis, final internal audit reports issued on or after 1 June 2013. The audit reports themselves are made publicly available 30 days after their issuance, in order to permit senior management (other than those in management to whom the reports were directly issued) and Member States to request access to the reports prior to their public release.   In line with A/RES/59/272, paragraph 2, OIOS will appropriately classify and withhold release of certain internal audit reports containing sensitive information and will also redact sensitive information contained in internal audit reports that are released to the public.

III.   Overview of results

A.   Audit coverage

20.   OIOS/IAD completed 31 audits during the reporting period (see Annex I). The audit coverage of assignments by region is shown in Figure 1.

Figure 1. Reports issued July 2012 to June 2013 by region
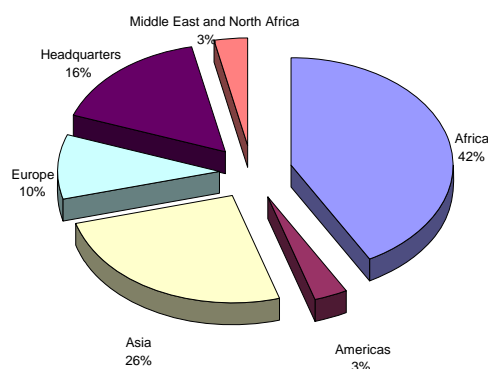
21.   The overall opinions for audits were assigned one of the following ratings:

• Satisfactory ratings apply to audit results concluding that, in the opinion of OIOS, governance, risk management and internal control processes are adequately designed and operating effectively to provide reasonable assurance to management and stakeholders regarding the achievement of control or business objectives under review;

• Partially satisfactory ratings apply to audit results concluding that important (but not critical) deficiencies exist in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review; and

• Unsatisfactory ratings apply to audit results concluding that one or more significant and/or pervasive deficiencies exist in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

22.   The overall distribution of ratings for the 31 audits is shown in Figure 2.

Figure 2. Ratings of reports issued July 2012 to June 2013

Satisfactory, 5, (16%)

Unsatisfactory, 4, (13%)

Partially Satisfactory, 22, (71%)
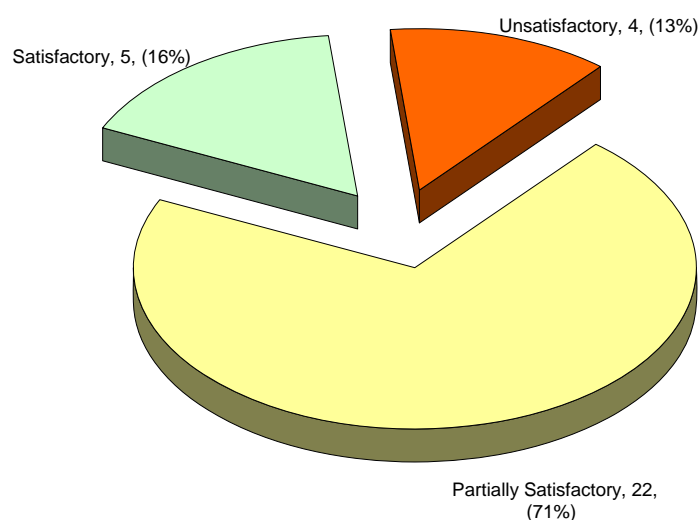
B.   Headquarters and Information Technology

23.   During the reporting period, five headquarters audits were finalized. These are summarized below. Audit recommendations requiring follow-up and reporting by management are classified as either "important" (which may result in a partially satisfactory rating overall) or "critical" (which may result in an unsatisfactory rating overall).

Consideration of staff in between assignments for temporary positions (AR2011/162/04)

24.   This audit was undertaken at the request of UNHCR to consider the adequacy of arrangements for considering staff-in-between-assignments (SIBAs) for temporary positions. It was rated as partially satisfactory. Whilst overall, controls were in place to ensure accurate reporting of the use of SIBAs in temporary positions, selection procedures needed strengthening to ensure transparency and to guarantee that SIBAs were always considered. OIOS recommended establishment of a filing system to provide a documented trail of hiring decisions, creation of guidelines on the formal selection procedures for temporary appointments, and procedures for identifying candidates eligible for temporary positions. The audit contained three recommendations classified as important, which were due for finalization by end of 2012 but remained open at the time of writing.

Private Sector Fund Raising (PSFR) (AR2011/165/01)

25.   This audit considered the adequacy of arrangements for managing PSFR and was rated as partially satisfactory. Sound controls over financial monitoring were found to be in place, and the target to raise $100 million from the private sector by the end of 2012 was achieved in 2011. Financial controls needed to be strengthened by improving the monitoring of compliance by National Associations (NAs) with agreements signed with UNHCR, and the segregation of duties in respect of approval and recording of expenditures. Other areas highlighted for improvement, for which implementation is also ongoing, included: the creation of guidelines and policy on the use of UNHCR's logo; the revision of the model for funding the operating costs of NAs to provide clearer guidance on the use of retained funds; and

the introduction of background checks on foundations and high net-worth individuals with whom UNHCR works. The audit's seven important recommendations were due for implementation by mid-2013 and were open at the time of writing this report.

Security of the Managing Systems Resources and People system (AT2012/166/01)

26. This audit considered the effectiveness of arrangements to manage the security of Managing Systems Resources and People (MSRP). It was rated as partially satisfactory, due to inadequate security controls. Its recommendations focused on strengthening mechanisms for the documentation of user roles within the system and the prevention, detection and resolution of conflicting roles. The introduction of monitoring procedures for users with administrative and super-user privileges was also under consideration. The audit's ten important recommendations are scheduled for implementation between mid-2013 and end-2014.

Global stock management (AR2012/167/02)

27. This audit looked at arrangements for managing global stocks of core relief items (CRI) and was rated as partially satisfactory. UNHCR clarified responsibilities for centralized inventory management, strengthened warehouse management action, and put in place monthly reviews of in-transit inventory and inventory receipts. However, a number of control weaknesses were identified, resulting in nine important recommendations, which are scheduled for implementation through 2014. At the time of this report, the stock balances at storage locations and excess stocks of $19 million identified during the audit were under review. Arrangements for monitoring freight forwarders' compliance with contract terms and assessment of their performance were being strengthened. A mechanism to periodically review and approve changes to the levels of emergency stock levels was being introduced, and plans were underway to establish a quality assurance unit to review the treatment of the CRI catalogue.

Security budget management (AR2012/167/01)

28. The overall rating of arrangements examined in this audit was partially satisfactory. Achieving 100 per cent compliance with Minimum Operating Security Standards (MOSS) is a target which UNHCR has set and upon which it reports to Member States. MOSS compliance was considered as part of all field audits, and OIOS/IAD often found that offices were not fully compliant. OIOS/IAD therefore conducted a review into the adequacy of arrangements for security budgeting to examine the extent to which this was a contributory factor. OIOS/IAD made three recommendations to strengthen security budget arrangements, which are planned to be implemented by the end of 2013:

- A monitoring mechanism is needed to ensure that UNHCR has an accurate picture of amounts spent on security;

- Current budget arrangements need to be amended to ensure consideration is given to identifying resources required to achieve MOSS compliance; and,

- Field Security Section and Field Safety Advisors should be given access to information on the use of the resources needed for monitoring implementation of security-related measures in the field.

C.   Field – management of implementing partners

29. All of the 26 field audits finalized during the reporting period included an examination of the adequacy of arrangements for managing implementing partners.

The arrangements in place at the time of the audits did not demonstrate that UNHCR had effective management and control over implementing partners, as also observed by the BOA. Key weaknesses observed are summarized below:

- Failure to ensure that audit certifications of implementing partners were carried out in compliance with the rules, resulting in an inability to detect and correct in a timely manner weak financial controls and practices;

- Weak arrangements for ensuring that support costs were only paid when required; that overpayments were recovered in a timely manner; and that bank reconciliations were performed;

- Inadequate arrangements for monitoring how procurement was carried out by implementing partners, resulting in an inability to demonstrate that such procurement was in the best interests of UNHCR;

- Arrangements for financial and performance monitoring of implementing partners were often not in compliance with rules, resulting in an inability to demonstrate work was carried out as required; and,

- Inability to demonstrate the basis for the selection and retention of implementing partners, increasing the risk of hiring partners who may not be the most cost effective or efficient.

30.   The representations took prompt action to address weaknesses by putting in place the required selection committees, strengthening review of results of audit certifications, increasing supervision of payment processing, and financial and performance monitoring. To further strengthen controls, these issues are being considered as part of UNHCR's ongoing exercise to strengthen the management of implementing partners.

D.   Field – management of operations

31.   As part of its field audits, OIOS/IAD considered the extent to which project activities had been carried out in compliance with UNHCR's policies and procedures. Key issues and actions arising from the audits were as follows:

- In Somalia and Ethiopia implementation of procedures for monitoring distribution of non-food items were recommended, which are in the process of implementation;

- Funding constraints in Djibouti and Rwanda prevented the achievement of camp standards. Corrective actions have been completed in Rwanda and are expected to be completed by end of 2013 in Djibouti;

- In Ecuador, a range of measures were implemented to strengthen project management. These included an assessment of initiatives for strengthening the role played by State institutions, the hiring of an Associate Project Control Officer and a Protection Officer, and the creation of metrics for protection-related areas, including registration, asylum procedures and resettlement; and,

- Arising from the audit of Tunisia, steps were taken to strengthen emergency procedures which included issuing a booklet to make procedures more accessible to staff (having learned lessons from recent emergencies); strengthening emergency leadership capacity through the establishment of a Senior Corporate Emergency Roster; conducting training sessions; and preparing standard handover templates.

E. Field – supply chain management

32. Management of assets and the conduct of procurement in compliance with rules remained a major management challenge. Whilst prompt action was taken to address the control weaknesses described below, supervisory controls to minimize the risk of re-occurrence require attention:

- Weak controls to ensure complete and accurate inventory records were found in the majority of operations visited, suggesting urgent management attention is needed given the importance of accurate reporting under International Public Sector Accounting Standards (IPSAS);

- Ensuring adequate arrangements for managing vendors was a weakness in many of operations;

- Inability to ensure that the Local Committees on Contracts and the Local Asset Management Boards were established correctly, and that their staff received training on conducting meetings in compliance with the rules. These weaknesses were found in most of the operations visited, suggesting that increased oversight from management is required; and,

- In Burundi, Cameroon, Liberia and Sudan (Darfur), weak controls over fuel management were found in respect of monitoring fuel consumption, checking vehicle logbooks, and custody, accounting and recording of fuel.

F. Field – financial management

33. Three significant issues arising from the examination of financial management were as follows:

- In 2008, UNHCR developed a guideline requiring field offices to put controls in place to mitigate fraud and corruption risks. The guideline was not supported by procedures or templates for implementation to ensure a consistent approach worldwide. The absence of such guidance hampered implementation, as observed in one field office. Such guidance is awaited to enable field offices worldwide to implement fraud controls in a consistent manner;

- Closer attention and timely action is required on receivables, in particular recovering Value Added Tax, which amounted to around $4 million this reporting period (Burundi $1.5 million; Guinea $1.3 million; Gabon $1.3 million); and

- In one country, there was no written designation of cash custodians in the field offices; field offices did not perform daily counts of cash on hand; and the heads of office did not conduct periodic checks. The establishment of procedures for cash management was recommended and accepted. Receipt of evidence that authorization has been given from headquarters for the procedures, including the authority to operate the cash accounts and the handling of monthly cash replenishments, is awaited.

G. Field – human resources issues

34. Two significant human resources issues were identified.

- In India and Myanmar, there was a need to strengthen controls over the management of the affiliate workforce by ensuring that additional workforce arrangements for office support staff were compliant with the 2011 affiliate work force guidelines; and

• Staff training was identified as an underlying cause of problems encountered in some audits. In particular, training was identified as necessary in the areas of implementation of IPSAS, segregation of duties, management of donor funding, and use of the cash flow forecasting module in MSRP.

H. Advisory services

35.   During field audits, OIOS provided advice as and when requested by the field offices. During the period under review, it was also involved:

• as an observer to the Project Advisory Group on the Enterprise Risk Management project;

• in the provision of advice on the revised approach to management of implementing partners under development by the Division of Financial and Administrative Management; and

• in the provision of advice on the preparation of a template for Fraud Risk Assessment, which is now part of the baseline procedures for resettlement.

IV. Status of implementation of recommendations

A. Overview of reporting period

36.   During the reporting period, OIOS issued 165 recommendations, of which ten were considered critical. Forty per cent of the recommendations were implemented by the end of the reporting period. The breakdown of the recommendations by audit is provided in Annex I.

B. Status of open recommendations

37.   At the end of reporting period, there were 192 open recommendations. Their ageing is shown in Figure 3. Whilst UNHCR performed well in the clearance of recommendations during the audit reporting period, maintaining momentum after the reports have been issued is a challenge. With the establishment of the IAOC and the ICAC, mechanisms are in place to address this challenge.

38.   A total of 83 recommendations are over two years old. A list of the audits which are the source of these recommendations is provided in Annex II. Three of these audits contain critical recommendations, one of which is over five years old:

• Information security policy: In 2008, OIOS/IAD recommended the formulation of an information security policy to protect UNHCR's information assets. UNHCR was waiting for the post of ICT Security Officer to be filled in order to implement this recommendation.

• Interfaces between systems: In 2010, as part of an audit of FOCUS, OIOS/IAD recommended that controls be improved to ensure the reliability and consistency of data between the enterprise resource management system (MSRP) and the results-based management system (FOCUS). At the time of this report, adequate controls were not yet in place. OIOS/IAD is conducting an audit in 2013 focussing on interfaces between systems.

• Management of national procurement staff members: In 2010, OIOS/IAD recommended that, as part of a fraud mitigation strategy, a rotation policy should be considered for national procurement staff members. Implementation is in progress, with discussion on-going between the Division of Emergency, Security and Supply and the Division of Human

Resources Management to consider the feasibility of a rotational policy and other mechanisms that might be considered to strengthen oversight of national procurement staff.

39. There were 12 recommendations more than five years old. These relate to retrenchment benefits, fleet management, information technology security and long-standing financial recoveries. The implementation of the majority of these recommendations is expected to be finalised by the end of the year. OIOS/IAD will pursue with the ICAC and the IAOC these 12 recommendations, as well as other recommendations whose slow rate of progress is of concern, especially with regard to residual risks arising from non-implementation. For example, payment of retrenchment benefits was again identified in recent audits of Ecuador and Tunisia. Examples of recommendations whose slow rate of progress is of concern include the following:

- Retrenchment benefits: In 2006, OIOS/IAD recommended the development of a policy for the payment of retrenchment benefits to project personnel and implementing partners. UNHCR pays retrenchment benefits whilst at the same time maintaining that it has no liability for their payment. The development of a policy is being considered as part of the overall review of arrangements pertaining to implementing partners. In addition, UNHCR considers that other related areas, including policies on "support costs" and "operational costs" for implementing partner arrangements, need concurrent review to ensure consistency;

- Confidentiality of medical records: In 2009, OIOS/IAD recommended that controls be put in place to safeguard the confidentiality of staff members' medical reports. An instruction for field staff dealing with medical records remains pending.

- Fraud prevention: In 2010, OIOS/IAD recommended fraud prevention mechanisms to be established for procurement-related activities. A proposed IOM/FOM on fraud and corruption prevention has not yet been issued.

Figure 3 Age of Open Recommendations as at 30 June 2013
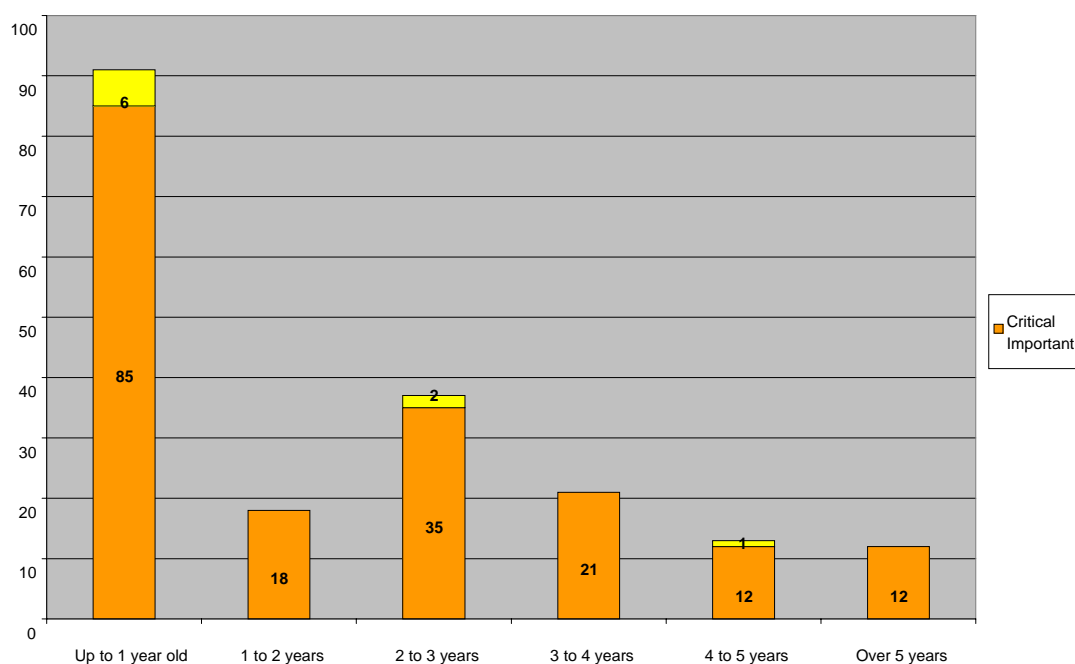
C. Overview of recommendations closed during reporting period

40.   During the year, 139 recommendations were closed as fully implemented. The majority dealt with actions taken at the field level to strengthen local administrative and programme controls. Some recommendations involved recovery of money. The total amount recovered in this reporting period was approximately $400,000. Recommendations closed that had an organization-wide impact included the following:

- Introduction of a framework setting out roles and responsibilities of Global Learning Centre, divisions, bureaux, and field offices in relation to learning activities;

- Issuance of a learning policy and guidelines and introduction of arrangements for tracking completion of mandatory training;

- Uploading of all framework agreements into MSRP to allow field offices to access and place orders directly;

- Issuance of a new policy and strategy document on SIBAs;

- Review of cluster roles and responsibilities for internally displaced persons, including the establishment of an IDP coordination team;

- Creation of the post of Chief Information Officer; and

- Issuance of a policy on the use of vehicles in UNHCR, including private use of vehicles in the field.

Annex I

Final reports issued from 1 July 2012 to 30 June 2013

	Assignment number	Assignment Title	Date of Final report	Rating	Important recommendations	Critical recommendations
1	AR2011/112/03	Operations in Djibouti	17-Jul-12	Partially Satisfactory	7	0
2	AR2011/141/05	Shelter programme for returnee Internally Displaced Persons in Sri Lanka	17-Jul-12	Partially Satisfactory	3	0
3	AR2011/141/06	Audit of reintegration cash grant programme for refugees returning to Sri Lanka	17-Jul-12	Satisfactory	0	0
4	AR2011/121/03	Regional Representation for Southern Europe	14-Aug-12	Satisfactory	3	0
5	AR2011/141/07	Operations in Japan	21-Aug-12	Satisfactory	0	0
6	AR2011/151/01	Operations in Ecuador	28-Aug-12	Partially Satisfactory	9	0
7	AR2011/110/04	Operations in Gabon	06-Sep-12	Unsatisfactory	5	1
8	AR2011/162/04	Staff-in-Between-Assignments (SIBAs)	11-Sep-12	Partially Satisfactory	3	0
9	AR2011/141/03	Audit of financial management of Operations in Sri Lanka	23-Oct-12	Satisfactory	0	0
10	AR2011/110/01	Operations in Cameroon	26-Nov-12	Partially Satisfactory	4	0
11	AR2011/121/02	Operations in the Russian Federation	27-Nov-12	Partially Satisfactory	6	0
12	AR2012/141/01	Operations in Myanmar	27-Nov-12	Partially Satisfactory	3	0
13	AR2012/110/01	Operations in Burundi	05-Dec-12	Partially Satisfactory	10	0

	Assignment number	Assignment Title	Date of Final report	Rating	Important recommendations	Critical recommendations
14	AR2011/115/02	Operations in Darfur	10-Dec-12	Partially Satisfactory	9	0
15	AR2012/113/04	Operations in Zimbabwe	10-Dec-12	Unsatisfactory	7	2
16	AR2012/121/01	Operations in Serbia	10-Dec-12	Partially Satisfactory	3	0
17	AR2012/141/02	Operations in Pakistan (Financial Management)	10-Dec-12	Partially Satisfactory	6	0
18	AR2011/110/02	Operations in Rwanda	18-Dec-12	Partially Satisfactory	7	0
19	AR2011/111/02	Operations in Guinea	18-Dec-12	Partially Satisfactory	5	0
20	AR2011/165/01	Private Sector Fundraising	18-Dec-12	Partially Satisfactory	7	0
21	AR2011/112/02	Operations in Somalia	24-Dec-12	Unsatisfactory	1	3
22	AR2012/167/02	Global Stock Management	19-Feb-13	Partially Satisfactory	9	0
23	AR2012/141/03	Pakistan programme implementation through implementing partners	27-Feb-13	Partially Satisfactory	7	0
24	AR2012/111/01	Operations in Liberia	25-Mar-13	Partially Satisfactory	5	1
25	AR2012/112/03	Operations in Ethiopia	25-Mar-13	Unsatisfactory	5	3
26	AR2012/131/01	Operations in Tunisia	25-Mar-13	Partially Satisfactory	4	0
27	AT2012/166/01	Audit of the security of the Managing Systems Resources and People (MSRP) system	25-Mar-13	Partially Satisfactory	10	0
28	AR2012/112/02	Operations in Uganda	27-Mar-13	Partially Satisfactory	4	0
29	AR2012/141/06	Operations in India	09-May-13	Satisfactory	5	0
30	AR2012/112/01	Operations in Kenya (programme and financial management)	20-May-13	Partially Satisfactory	5	0
31	AR2012/167/01	Security budget management	14-Jun-13	Partially Satisfactory	3	0
				Total	155	10

Annex II

Recommendations open for more than two years

Assignment Number	Audit Title	Report Date	Important Recommendations	Critical Recommendations	Total Recommendations
AR2005/162/07	Retrenchment Benefits for Implementing Partner Project Personnel	08-May-06	3	-	3
AR2006/115/02	Operations in South Sudan	31-Jan-07	1	-	1
AR2006/166/04	Information and Communications Technology Management	09-Mar-07	1	-	1
AR2006/121/04	Operations in Turkey	16-Mar-07	1	-	1
AR2006/161/01	Fleet Management	06-Jul-07	4	-	4
AR2007/111/01	Operations in Guinea	16-Nov-07	2	-	2
AR2008/166/01	Information Technology Security (PeopleSoft Applications)	17-Oct-08	5	1	6
AR2008/113/01	Audit of Operations in Malawi	05-Mar-09	1	-	1
AR2007/141/02	Liaison Office in Manila, Philippines	25-Mar-09	1	-	1
AR2008/112/03	Operations in Tanzania	06-Apr-09	2	-	2
AR2008/162/02	Human Resources (PeopleSoft) Module	27-May-09	3	-	3
AR2008/141/04	Operations in Afghanistan	19-Aug-09	1	-	1
AR2009/112/01	Operations in Ethiopia	20-Aug-09	6	-	6
AR2009/162/01	Global Payroll (PeopleSoft) Module	02-Oct-09	1	-	1
AR2008/110/03	Procurement activities in the Democratic Republic of Congo	28-Oct-09	3	-	3
AR2009/160/05	Medical Evacuation	19-Nov-09	1	-	1
AR2009/111/03	Operations in Liberia	03-Dec-09	2	-	2

Assignment Number	Audit Title	Report Date	Important Recommendations	Critical Recommendations	Total Recommendations
AR2009/121/01	Operations in Georgia - Selection of IPs	24-Dec-09	1	-	1
AR2009/111/02	Operations in Ghana	20-Jan-10	1	-	1
AR2007/160/03	Relationship with Implementing Partners	25-Mar-10	1	-	1
AR2009/111/01	Operations in Senegal	26-Apr-10	1	-	1
AR2009/121/03	Operations in Georgia - Shelter Programme	29-Apr-10	1	-	1
AR2009/160/04	Internally Displaced Persons and the Cluster Approach	21-May-10	1	-	1
AR2009/141/03	Operations in Bangladesh	28-Jun-10	1	-	1
AR2010/111/01	UNHCR Operations in Sierra Leone	26-Jul-10	1	-	1
AR2010/163/01	UNHCR Arrangements for management of international procurement-related activities	30-Jul-10	8	1	9
AT2010/166/02	UNHCR's Focus System	29-Oct-10	5	1	6
AR2010/110/01	UNHCR Operations in the Central African Republic 2010	10-Dec-10	1	-	1
AR2010/111/03	UNHCR Operations in Cote d'Ivoire	16-Dec-10	4	-	4
AR2010/162/02	UNHCR Staff in between Assignments	17-Dec-10	4	-	4
AR2010/131/05	UNHCR Operations in Jordan	14-Dec-10	2	-	2
AT2010/166/01	Audit of ICT Services contracted to third parties in the UNHCR country offices	03-Mar-11	2	-	2
AR2010/112/01	UNHCR local procurement activities in Kenya	1-Jun-11	4	-	4
AR2010/160/01	UNHCR's arrangements for policy creation and dissemination	10-Jun-11	3	-	3
AR2010/141/01	UNHCR Operations in Pakistan	15-Jun-11	1	-	1
Total number of recommendations open for over two years			80	3	83