

RELATIONSHIP BETWEEN THE INSPECTOR GENERAL'S OFFICE (IGO)  
AND THE UNITED NATIONS OFFICE OF INTERNAL OVERSIGHT SERVICES (OIOS)

1. The IGO and OIOS have complementary terms of reference. The IGO was established to consolidate and strengthen UNHCR's internal oversight capacity, while OIOS similarly assists the Secretary-General in fulfilling his internal oversight responsibilities, including the Secretary-General's responsibility for subsidiary bodies and the separate funds and programmes. By addressing the constantly evolving demands for inspection of UNHCR field offices and Headquarters' units and for investigations into possible misconduct by UNHCR staff, the IGO contributes to the overall aims of oversight in the United Nations System by attending to the specific, and sometimes unique, needs of UNHCR.
2. In the discharge of this responsibility, the IGO maintains an excellent working relationship with OIOS. Since UNHCR's internal audit services are provided by the dedicated Internal Audit Service (IAS) of OIOS Geneva, pursuant to the 1 August 2001 Memorandum of Agreement between the two offices, the IGO liaises regularly with IAS in order to exchange information, both formally and informally, on best practices, audit plans and inspection and investigation missions. The IGO and IAS also collaborate when audits conducted under the aforementioned Agreement reveal presumptive fraud subject to IGO investigation. In addition, OIOS auditors provide ad hoc audit advice to IGO should the need arise in the course of an investigation. IAS staff have joined two investigation missions over the last two years.
3. The IGO also has regular contact with the New York-based Investigation Division of OIOS. The Investigation Division normally refers to IGO complaints it receives involving possible misconduct by UNHCR staff. As provided for in UNHCR's administrative instructions on the role and functions of the IGO (IOM/FOM 65/2003 of 9 October 2003), the IGO is required to refer to OIOS "allegations of misconduct against senior staff of the Executive Office." The Inspector General may also decide to refer other cases to OIOS, if s/he deems it appropriate and necessary.
4. Generally, investigations within UNHCR's operational context and protection mandate have been more effectively pursued through the IGO. Knowledge of refugee status determination and resettlement procedures, for example, is critical to addressing possible cases of resettlement fraud and sexual exploitation. Familiarity with UNHCR administrative policies and practices, financial controls and working procedures allows for more efficient investigation of most cases.
5. There are situations where investigation by OIOS is an effective alternative to the IGO. The IGO, accordingly, has referred two cases to OIOS for investigation over the last two years. However the high cost of OIOS investigation services and unresolved questions related to the

OIOS billing methodology have made this option difficult to justify, especially given the volume of IGO investigations. On 28 February 2003, OIOS introduced a new billing methodology, but the base daily rate remains cost ineffective for UNHCR's investigation needs.

6. OIOS investigation procedures are a further limitation to greater reliance on its services. For instance, UNHCR's investigation procedures accord staff the right to review their interview statements before signing them. OIOS, on the other hand, does not take signed statements nor does it give staff the opportunity to review the accuracy of interview notes taken by the Investigators. These procedural differences would be confusing to affected staff and cause inconsistent treatment that could be challenged on due process grounds. Discussions with OIOS have not yet resolved differences in investigation standards.

7. No formal arrangement exists for cooperation with the OIOS Investigation Division, although a Memorandum of Understanding covering retroactively the period 1 September 2001 - 31 December 2001 was signed by UNHCR and OIOS to resolve financial issues related to investigations undertaken without UNHCR's prior agreement. The IGO has proposed to OIOS a cooperation agreement along the lines of the agreement the latter has signed with the World Bank and the EU Anti-Fraud Office (OLAF), but this proposal has not, so far, been accepted. The matter will be re-examined with the new Under-Secretary-General for OIOS following her assumption of duties in mid-July.

Inspector General's Office  
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