



# General Assembly

Distr.: General  
24 July 2017

Original: English

---

## Executive Committee of the High Commissioner's Programme

Sixty-eighth session

Geneva, 2-6 October 2017

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 for the period from 1 July 2016 to 30 June 2017**

### **Report of 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), in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR), covering the period from 1 July 2016 to 30 June 2017. It is provided pursuant to the decision of the Executive Committee to consider reports relating to programme and administrative oversight during its annual plenary session (A/AC.96/1003, para. 25(1)(f)(vi)).

GE.17-12520(E)



\* 1 7 1 2 5 2 0 \*

Please recycle A small graphic of a recycling symbol consisting of three chasing arrows forming a triangle.



## Contents

<i>Chapter</i>	<i>Paragraphs</i>	<i>Page</i>
I. Introduction .....	1-4	3
II. Overview of results .....	5-23	3
A. Audit coverage .....	5-6	3
B. Headquarters and information and communications technology .....	7-17	4
C. Field operations .....	18-22	6
D. Advisory services.....	23	7
III. Status of implementation of recommendations .....	24-30	7
A. Overview of the reporting period.....	24	7
B. Overview of open recommendations .....	25-27	7
C. Past due critical recommendations.....	28-29	8
D. Overview of closed recommendations .....	30	8
IV. Work planning.....	31-33	9
V. Staffing and budget resources .....	34-35	9
A. Staffing .....	34	9
B. Budget.....	35	9
VI. Cooperation and coordination .....	36-42	10
A. Independent Audit and Oversight Committee .....	36-37	10
B. UNHCR management .....	38	10
C. United Nations oversight bodies .....	39	10
D. UNHCR's Inspector General's Office .....	40-41	10
E. Audit focal point, Policy and Audit Coordination Unit, Division of Financial and Administrative Management .....	42	11
 <i>Annexes</i>		
I. Final reports issued from 1 July 2016 to 30 June 2017: Headquarters and information and communications technology .....		12
II. Final reports issued from 1 July 2016 to 30 June 2017: Field operations .....		14
III. Recommendations open for more than two years .....		17
IV. Past due critical recommendations.....		18

## I. Introduction

1. This report provides an overview of the internal audit services rendered by the Office of Internal Oversight Services (OIOS) to the Office of the United Nations High Commissioner for Refugees (UNHCR) during the period from 1 July 2016 to 30 June 2017. It is prepared for consideration during the sixty-eighth session of the Executive Committee of the High Commissioner's Programme, following consultation with the High Commissioner.

2. OIOS provides internal audit services to UNHCR in accordance with:

(a) The General Assembly resolutions that pertain to the mandate, functions and operations of OIOS, which include but are not limited to resolutions 48/218B, 54/244, 57/287B, 59/272, 64/263 and 69/253;

(b) United Nations Financial Regulation 5.15;

(c) Article 12 of the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.10);

(d) The Secretary-General's Bulletin ST/SGB/273 on the establishment of the Office of Internal Oversight Services; and

(e) The Memorandum of Understanding that defines the responsibilities for the internal audit services that OIOS provides to UNHCR, which was signed on 17 December 2014 by the High Commissioner and the Under-Secretary-General of OIOS. The process of revising and updating the 2014 Memorandum of Understanding is under way and discussions are ongoing between UNHCR and OIOS in this regard.

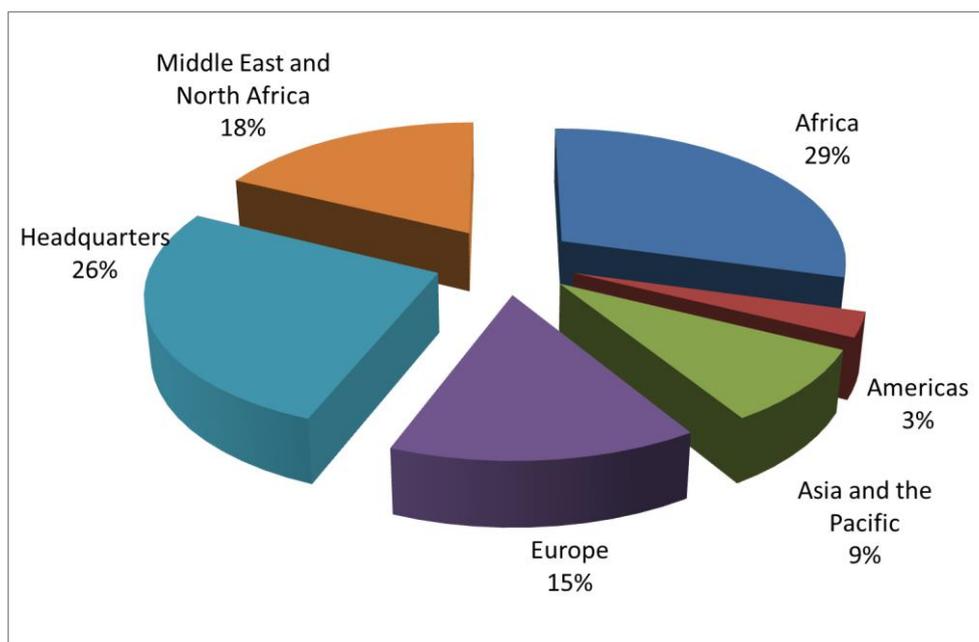
3. In January 2017, an independent external quality assessment confirmed that the OIOS internal audit activity generally conforms with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and Code of Ethics.

4. The General Assembly resolution that established OIOS called for it to be operationally independent. In addition, according to international auditing standards, an internal oversight unit should have sufficient resources to effectively fulfil its mandate. During the reporting period, there was no inappropriate limitation of scope that impeded the work or independence of the OIOS audit function.

## II. Overview of results

### A. Audit coverage

5. OIOS completed 34 audits during the reporting period (see annexes I and II). Figure 1 shows the audit coverage of assignments by region.

**Figure 1 – Reports issued from 1 July 2016 to 30 June 2017 by region**

6. From 1 October 2016, OIOS has discontinued the practice of assigning ratings to internal audit reports. This information was communicated by the Under-Secretary-General of OIOS to all Heads of United Nations Departments/Offices/Missions on 31 August 2016.

## **B. Headquarters and information and communications technology**

7. OIOS completed nine headquarters and information and communications technology (ICT) audits during the reporting period, which are listed in annex I.

8. The reports for these audits included 42 important recommendations. Summaries of key results are provided below.

### **Regional Bureau for Africa**

9. OIOS conducted an audit of the Regional Bureau for Africa, which managed expenditure of \$1.1 billion in 2015, the period covered by the audit. The Bureau needed to: (a) identify priority countries for implementation of measurable multi-year protection and solution strategies; (b) monitor the timeliness and quality of Budget Committee submissions; (c) regularly assess staffing structures of operations transitioning from emergency to post-emergency; (d) monitor the timeliness of submissions for approval of funds required for establishing new field offices; (e) measure the performance of the Bureau; (f) streamline the division of tasks within the Bureau and clarify the roles and responsibilities between the Bureau and the substantive Divisions, Regional Offices and the Regional Service Centre in Nairobi; (g) implement a risk-based plan to monitor compliance of field operations with applicable rules, policies and procedures; and (h) ensure compliance with the policy on selection and contracting of consultants. As at 30 June 2017, UNHCR had implemented three of the eight recommendations made.

### **Review of recurrent security management issues in field operations**

10. OIOS conducted a review of recurrent security management issues raised in recent internal audit reports and identified the need for UNHCR to address three main root causes

of systemic control deficiencies at the institutional level, by: (a) establishing timelines for following up on protracted instances of non-compliance with minimum operating security standards; (b) increasing the capacity of mandatory classroom-based security courses in high-risk operations, and monitor and report on the completion of security training by Representatives and Heads of Office; and (c) developing guidelines and instructions for Bureau Directors on the operational circumstances under which security should feature prominently in the work objectives and performance feedback of Representatives and Heads of Office. As at 30 June 2017, UNHCR had implemented the four recommendations made.

#### **Arrangements for fleet management**

11. OIOS conducted a thematic audit of UNHCR's fleet management covering Headquarters in Geneva and Budapest and 11 field operations. The audit covered expenditure of \$243 million and noted that actions had been implemented to address weaknesses in fleet management. However, UNHCR needed to: (a) provide support to country operations in their fleet planning; (b) strengthen the monitoring of Global Fleet Management performance; (c) define and implement procedures and systems for the vehicle rental programme; (d) develop guidance on vehicle maintenance and repair contracts; (e) strengthen controls over fuel management in country operations; and (f) improve the functioning of the global vehicle insurance scheme. OIOS made seven recommendations, which UNHCR accepted and was in the process of implementing.

#### **Management of the Medical Insurance Plan**

12. OIOS conducted a thematic audit of UNHCR's management of the Medical Insurance Plan (MIP) covering Headquarters in Geneva and eight field operations. The audit covered expenditure amounting to \$14 million and noted that adequate arrangements were in place for the investment of MIP funds and that UNHCR had established the Regional Area of Care arrangement. However, UNHCR needed to: strengthen governance arrangements over MIP; ensure adequate financing of after-service health insurance liabilities; review MIP premiums, level of funds in the reserve fund and administrative costs; provide additional guidance to field operations on the administration and implementation of MIP; and further enhance service delivery. As at 30 June 2017, UNHCR implemented three of the seven recommendations made.

#### **Management of Vendor Review Committees and Committees on Contracts**

13. OIOS conducted a thematic audit of UNHCR's management of the Vendor Review Committees and Committees on Contracts in eight field operations and covered expenditures of \$34 million. The audit identified that there was a need for UNHCR to strengthen arrangements for monitoring the establishment and effective functioning of Vendor Review Committees in field operations, and to clarify the roles, responsibilities and control mechanisms for monitoring the establishment and effective functioning of regional and local committees on contracts. OIOS made two recommendations and UNHCR was in the process of implementing them.

#### **Biometric Identity Management System**

14. OIOS reviewed the implementation and management of the Biometric Identity Management System (BIMS) at Headquarters in Geneva and Copenhagen and in five field locations. The audit covered expenditure of \$8.7 million and noted that BIMS was fully operational and had the potential to contribute to significant benefits for the planning of field operations. However, there was a need for UNHCR to: (a) strengthen the strategy for the global roll out of BIMS; (b) provide further guidance, benchmarks and assistance to

country operations on the use of BIMS; (c) develop operational guidelines on the protection of personal data; (d) strengthen controls over project reviews; (e) enhance oversight over key project decisions; and (f) strengthen the benefits realization review of ICT projects in general. OIOS made six recommendations, and UNHCR was in the process of implementing them.

#### **Management of livelihoods programmes**

15. OIOS conducted a thematic audit of UNHCR's self-reliance and livelihoods programmes at Headquarters in Geneva and five field operations, which covered expenditure of \$122 million. UNHCR successfully carried out surveys to establish a global baseline on the status of compliance with the minimum criteria for livelihoods programming. However, there was a need to ensure that country operations conduct socioeconomic baseline and market assessments and use these inputs for preparing livelihoods strategic plans; experts are deployed to operations with significant livelihoods expenditure; and partner selection and monitoring of livelihoods projects are carried out adequately. OIOS made three recommendations, and UNHCR was in the process of implementing them.

#### **Information and communications technology management**

16. OIOS undertook two ICT audits in the reporting period. The audit on software licences covered expenditure of \$19 million and concluded that UNHCR had adequate arrangements in place for software maintenance and updates, authorization of installation of software products, and corporate governance processes for software management. However, UNHCR needed to: (a) implement an effective software inventory and license management process; (b) ensure that the number of licenses procured is commensurate with the staffing and the devices deployed; (c) review and revise guidance to ensure that software licenses are used in accordance with the respective licensing agreements; and (d) ensure that field operations acquire software assets in a coordinated and competitive manner. As at 30 June 2017, UNHCR had implemented four of the five recommendations made.

17. The audit on the external service provider for ICT infrastructure covered expenditure of \$10 million and concluded that UNHCR had effectively managed the service delivery by the external service provider. No recommendations were raised in this audit.

### **C. Field operations**

18. OIOS completed 25 field operations audits during the reporting period, which are listed in annex II.

19. The reports for these audits covered expenditure totalling \$1,986 million and included 8 critical and 111 important recommendations. Brief summaries of the systemic issues highlighted in these audits are provided below.

#### **Vendor management and procurement activities**

20. In 2016, UNHCR field operations spent \$774 million on acquiring goods and services. In 20 field audit engagements, OIOS raised 3 critical and 18 important recommendations on vendor management and procurement processes. These audits identified some systemic and persistent control weaknesses. The critical recommendations were raised to address the need to review structural, staffing and training requirements in procurement management; regularize contracts and review past payments made without contracts; and prioritize the review and clean-up of the vendor database. Other deficiencies

observed included, inter alia, absence of annual procurement plans; non-submission of procurement cases to the relevant committee on contracts; award of contracts without tendering; and excessive use of ex post facto notifications and waivers of competitive bidding. As at 30 June 2017, one critical and nine important recommendations had been closed as implemented.

#### **Planning and resource allocation**

21. OIOS made 11 important recommendations related to planning and resource allocation in 11 audits of field operations. Some of the common issues in these recommendations related to the need for UNHCR to: (a) ensure completeness and reliability of refugee registration data for planning purposes; (b) develop protection strategies and/or related implementation plans, as well as standard operating procedures for key protection priorities; and (c) strengthen the establishment of performance and impact indicators, and related data collection mechanisms.

#### **Partnership management**

22. In 2016, UNHCR spent \$1.44 billion through its partnerships. OIOS raised 1 critical and 17 important recommendations related to partnership management in 18 audits of field operations. The recurring issues in these recommendations related to the need to ensure: (a) monitoring of project activities through a risk-based and multi-functional approach; (b) compliance with the requirements for the selection and retention of partners; (c) adequate processes for the designation of procurement authority to partners; and (d) timely signing of project partnership agreements. As at 30 June 2017, the critical recommendation and 7 out of the 17 important recommendations had been closed as implemented.

### **D. Advisory services**

23. During the reporting period, OIOS provided ad hoc advisory services to UNHCR as and when requested by headquarters entities or field offices. This related to various issues, such as governance matters, enterprise risk management, policy development, partnership management, fraud prevention, and ICT.

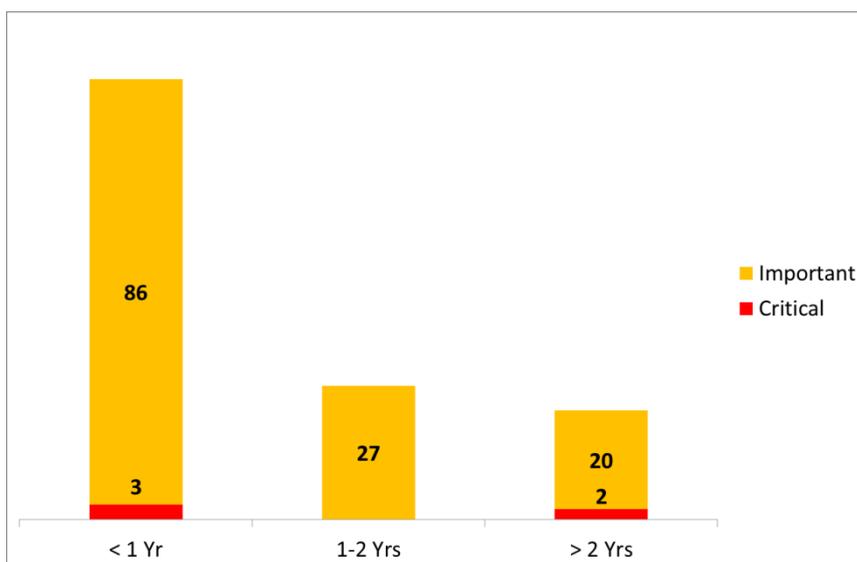
## **III. Status of implementation of recommendations**

### **A. Overview of the reporting period**

24. OIOS issued 161 recommendations for the 34 audits completed, out of which 153 (95 per cent) were important and 8 (5 per cent) were critical. The breakdown of the recommendations by audit report is provided in annexes I and II.

### **B. Overview of open recommendations**

25. At the end of the reporting period, there were 138 recommendations open, of which 133 were important and 5 were critical. Their ageing is shown in figure 2.

**Figure 2 – Age and classification of open recommendations as of 30 June 2017**

26. During the reporting period, the number of open recommendations increased from 126 as at 30 June 2016 to 138 as at 30 June 2017. The Policy and Audit Coordination Unit of the Division of Financial and Administrative Management (DFAM) provided effective support to OIOS in following up on implementation of recommendations.

27. A total of 22 open recommendations were over two years old at the end of the reporting period. A list of the audits which were the source of these recommendations is provided in annex III.

### C. Past due critical recommendations

28. Annex IV provides details of the five critical recommendations, the implementation of which was overdue, together with the last update on the progress made to date. These recommendations were expected to be implemented during 2017.

29. During the reporting period, OIOS, with the support of DFAM, continued to follow up on the implementation of these recommendations.

### D. Overview of closed recommendations

30. During the year, 149 recommendations were closed, out of which 143 were fully implemented. Three recommendations were closed without implementation because the issues they addressed were overtaken by the passage of time, would be pursued through another existing recommendation and/or were to be reassessed in other planned audits. Three recommendations were closed without implementation, with management assuming the residual risks associated with non-implementation. They pertained to long-outstanding Value Added Tax receivables in three countries, which UNHCR had not been able to recover from the host governments despite repeated efforts.

## IV. Work planning

31. Annual risk-based workplans, covering the period 1 January to 31 December, were prepared for 2016 and 2017 in accordance with OIOS risk assessment and planning processes. The selected assignments were discussed with UNHCR management to validate and confirm the areas identified for audit. OIOS also held discussions with the United Nations Board of Auditors (BOA), the Joint Inspection Unit (JIU), UNHCR's Evaluation Service, and UNHCR's Inspector General's Office (IGO) as a way of minimizing duplication and optimizing oversight coverage of UNHCR activities. The planning process was coordinated closely with the IGO and DFAM.

32. UNHCR's Independent Audit and Oversight Committee (IAOC) reviewed the 2017 work planning process and proposed assignments. The final workplan was endorsed by the High Commissioner and approved by the Under-Secretary-General of OIOS.

33. The status of the engagements in the 2016 and 2017 workplans was reported to UNHCR's management on a quarterly basis and was periodically discussed with IAOC.

## V. Staffing and budget resources

### A. Staffing

34. OIOS had a total of 26 posts approved and dedicated to UNHCR activities for 2016, and for 2017, as shown in Table 1. As at end June 2017, all 26 posts were filled.

**Table 1 – Approved posts for 2016 and 2017**

<i>Location</i>	<i>Geneva</i>		<i>Nairobi</i>		<i>Amman</i>		<i>Budapest</i>		<i>Total</i>	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Type of staff/ Year										
Professional	9	9	6	6	5	3	2	4	22	22
General Service	3	3	1	1	--	--	--	--	4	4
Total	12	12	7	7	5	3	2	4	26	26

### B. Budget

35. Table 2 shows the budgets provided for internal audit for 2016 and 2017.

**Table 2 - Internal audit budgets for 2016 and 2017**

<i>Cost category</i>	<i>2016</i>	<i>2017</i>
Staff costs	\$4,944,924	\$4,577,207
Non-staff	\$ 613,226	\$ 613,226
Total	\$5,558,150	\$5,190,433

## **VI. Cooperation and coordination**

### **A. Independent Audit and Oversight Committee**

36. OIOS attended the three IAOC meetings held during the reporting period to discuss work planning, workplan implementation and audit process matters. Overall, the IAOC continued to note improvements in the performance of internal audit operations and its focus on the needs of UNHCR, and continued to provide suggestions, such as those related to reporting audit results. The IAOC also encouraged OIOS to incorporate in its workplan, starting from 2018, assignments that would: (a) address the thematic aspects of UNHCR's "Strategic directions" (2017-2021) to assist with providing feedback on the progress of implementation, as well as on the opportunities and challenges arising from these core directions; and (b) review of the effectiveness of the overall programme monitoring activity within UNHCR as well as the implementation of the UNHCR's "People strategy". The IAOC noted with concern the trend in management delays in responding to draft reports and in implementing recommendations, indicating some lack of attention to the importance of the audit function by auditees.

37. OIOS is highly appreciative of the support of the IAOC to its internal audit work, and welcomed all recommendations of IAOC during the year regarding internal audit at UNHCR.

### **B. UNHCR management**

38. OIOS met with the High Commissioner, Deputy High Commissioner and the two Assistant High Commissioners during the reporting period to discuss matters of mutual interest. OIOS also met with directors of regional bureaux and divisions and representatives on different occasions throughout the reporting period to discuss the timing, scope and objectives of audit assignments and other audit-related matters. OIOS also held meetings with senior management to discuss and resolve issues arising from audits.

### **C. United Nations oversight bodies**

39. OIOS met regularly with the BOA and the JIU to share information and to minimize overlap in oversight activities. OIOS routinely shared workplans with the BOA and the JIU, notified them of audits during the planning stage, and provided them with copies of final reports.

### **D. UNHCR's Inspector General's Office**

40. OIOS and the IGO met regularly during the reporting period to explore synergies and ways to improve information sharing, especially during the planning and follow-up to assignments. Issues that arose during audits requiring investigation were referred to the IGO's Investigation Service for appropriate action. With regard to previous referrals, OIOS periodically followed up with the IGO on the outcome of these referrals to ensure any internal control weaknesses identified are reviewed in future audits.

41. In addition, following the recommendations outlined in the report "Review of the oversight functions in UNHCR" by an external consultant hired by UNHCR, consultative meetings have been taking place between OIOS and the IGO since January 2017. The meetings have focused on more robust functional coordination that is responsive to

UNHCR's oversight needs and requirements, the scope and methodology of the OIOS internal audit work, as well as the competency profiles of internal audit staff.

**E. Audit focal point, Policy and Audit Coordination Unit, Division of Financial and Administrative Management**

42. The Director of DFAM was the focal point for OIOS during the period, and regular meetings were held with the Policy and Audit Coordination Unit of DFAM, under the Director's purview. These meetings dealt with workplan issues, follow-up of responses to audit reports and recommendations, and financial and staff resource issues. On 3 August 2016, the High Commissioner in a memorandum to the Senior Management Committee communicated his decision to relocate the responsibility and capacity for managing relations with OIOS from DFAM to the IGO. These new arrangements, which are taken with due regard to the independence of the internal audit function, will be implemented from 1 August 2017.

## Annex I

**Final reports issued from 1 July 2016 to 30 June 2017: Headquarters and information and communications technology**

	<i>Report number</i>	<i>Assignment title</i>	<i>Date of final report</i>	<i>Rating</i>	<i>Important recommendations</i>	<i>Critical recommendations</i>
1	2016/083	Audit of Regional Bureau for Africa of the United Nations High Commissioner for Refugees	12-Aug-16	Partially Satisfactory	8	0
2	2016/084	Review of recurrent security management issues field operations internal audit reports for the Office of the United Nations High Commissioner for Refugees	12-Aug-16	Not Rated	4	0
3	2016/098	Audit of the arrangements for fleet management in the Office of the United Nations High Commissioner for Refugees	08-Sep-16	Partially Satisfactory	7	0
4	2016/115	Audit of the management of software licenses in the Office of the United Nations High Commissioner for Refugees	12-Oct-16	Partially Satisfactory	5	0
5	2016/139	Audit of the management of the external service provider for information technology infrastructure in the Office of the United Nations High Commissioner for Refugees	28-Nov-16	Not Rated	0	0
6	2016/150	Audit of the Medical Insurance Plan in the Office of the United Nations High Commissioner for Refugees	09-Dec-16	Not Rated	7	0
7	2016/180	Audit of the Vendor Review Committees and Committees on Contracts in field operations of the Office of the United Nations High Commissioner for Refugees	21-Dec-16	Not Rated	2	0
8	2016/181	Audit of the Biometric Identity Management System in the Office of the	22-Dec-16	Not Rated	6	0

	<i>Report number</i>	<i>Assignment title</i>	<i>Date of final report</i>	<i>Rating</i>	<i>Important recommendations</i>	<i>Critical recommendations</i>
		United Nations High Commissioner for Refugees				
9	2017/008	Audit of livelihoods and self-reliance programmes in the Office of the United Nations High Commissioner for Refugees	10-Mar-17	Not Rated	3	0
				Total	42	0

## Annex II

## Final reports issued from 1 July 2016 to 30 June 2017: Field operations

	<i>Report number</i>	<i>Assignment title</i>	<i>Date of final report</i>	<i>Rating</i>	<i>Important recommendations</i>	<i>Critical recommendations</i>
1	2016/077	Audit of the operations in the Syrian Arab Republic for the Office of the United Nations High Commissioner for Refugees	20-Jul-16	Unsatisfactory	5	2
2	2016/094	Audit of the operations in Western Sahara for the Office of the United Nations High Commissioner for Refugees	29-Aug-16	Partially Satisfactory	4	0
3	2016/095	Audit of the regional operations in Italy for the Office of the United Nations High Commissioner for Refugees	02-Sep-16	Satisfactory	3	0
4	2016/096	Audit of the operations in Venezuela for the Office of the United Nations High Commissioner for Refugees	02-Sep-16	Partially Satisfactory	5	0
5	2016/100	Audit of the operations in Niger for the Office of the United Nations High Commissioner for Refugees	09-Sep-16	Partially Satisfactory	5	0
6	2016/101	Audit of the operations in Uganda for the Office of the United Nations High Commissioner for Refugees	13-Sep-16	Partially Satisfactory	7	0
7	2016/114	Audit of the operations in Afghanistan for the Office of the United Nations High Commissioner for Refugees	04-Oct-16	Partially Satisfactory	3	3
8	2016/116	Audit of the operations in Israel for the Office of the United Nations	12-Oct-16	Not Rated	0	0

	<i>Report number</i>	<i>Assignment title</i>	<i>Date of final report</i>	<i>Rating</i>	<i>Important recommendations</i>	<i>Critical recommendations</i>
		High Commissioner for Refugees				
9	2016/118	Audit of the European operations in Turkey for the Office of the United Nations High Commissioner for Refugees	14-Oct-16	Satisfactory	0	0
10	2016/121	Audit of the operations in Malaysia for the Office of the United Nations High Commissioner for Refugees	24-Oct-16	Not Rated	0	0
11	2016/126	Audit of the operations in Turkey for the Syria situation for the Office of the United Nations High Commissioner for Refugees	28-Oct-16	Partially Satisfactory	4	0
12	2016/128	Audit of the operations in Guinea for the Office of the United Nations High Commissioner for Refugees	31-Oct-16	Partially Satisfactory	5	0
13	2016/141	Audit of the operations in central and southern Iraq for the Office of the United Nations High Commissioner for Refugees	05-Dec-16	Not Rated	8	0
14	2016/157	Audit of the operations in Croatia for the Office of the United Nations High Commissioner for Refugees	12-Dec-16	Not Rated	5	0
15	2016/178	Audit of the operations in Nigeria for the Office of the United Nations High Commissioner for Refugees	21-Dec-16	Not Rated	5	0
16	2016/183	Audit of the Regional Representation for West Africa for the Office of the United Nations High Commissioner for Refugees	30-Dec-16	Not Rated	6	0
17	2017/005	Audit of the operations in Rwanda for the Office of the United Nations High Commissioner for Refugees	07-Mar-17	Not Rated	1	1

	<i>Report number</i>	<i>Assignment title</i>	<i>Date of final report</i>	<i>Rating</i>	<i>Important recommendations</i>	<i>Critical recommendations</i>
18	2017/010	Audit of the operations in Ethiopia for the Office of the United Nations High Commissioner for Refugees	15-Mar-17	Not Rated	6	2
19	2017/016	Audit of the regional operations in Bosnia and Herzegovina for the Office of the United Nations High Commissioner for Refugees	03-Apr-17	Not Rated	3	0
20	2017/017	Audit of the operations in Burundi for the Office of the United Nations High Commissioner for Refugees	04-Apr-17	Not Rated	4	0
21	2017/018	Audit of the operations in Yemen for the Office of the United Nations High Commissioner for Refugees	04-Apr-17	Not Rated	10	0
22	2017/021	Audit of the operations in Greece for the Office of the United Nations High Commissioner for Refugees	12-Apr-17	Not Rated	9	0
23	2017/024	Audit of the operations in Mali for the Office of the United Nations High Commissioner for Refugees	13-Apr-17	Not Rated	3	0
24	2017/034	Audit of the operations in Kenya for the Office of the United Nations High Commissioner for Refugees	15-May-17	Not Rated	5	0
25	2017/041	Audit of the operations in Pakistan for the Office of the United Nations High Commissioner for Refugees	02-Jun-17	Not Rated	5	0
				Total	111	8

## Annex III

### Recommendations open for more than two years

<i>Assignment number</i>	<i>Assignment title</i>	<i>Report date</i>	<i>Important recommendations</i>	<i>Critical recommendations</i>	<i>Total recommendations</i>
AR2011/165/01	Audit of UNHCR private sector fundraising	18-Dec-12	1	0	1
AR2012/112/03	Audit of UNHCR operations in Ethiopia	25-Mar-13	1	1	2
AT2012/166/01	Audit of the security of the Managing Systems, Resources and People (MSRP) system	25-Mar-13	1	0	1
AR2012/112/02	Audit of UNHCR operations in Uganda	27-Mar-13	1	0	1
AR2013/131/01	Audit of UNHCR operations in Iraq	30-Dec-13	1	0	1
AR2013/113/03	Audit of UNHCR operations in Angola	22-Apr-14	1	0	1
AR2013/141/03	Audit of UNHCR operations in Afghanistan	30-May-14	1	1	2
AR2013/113/01	Audit of the UNHCR Regional Office in South Africa	27-Jun-14	1	0	1
AR2013/111/04	Audit of UNHCR operations in Niger	30-Jun-14	1	0	1
AR2013/162/01	Audit of UNHCR affiliated workforce	30-Jun-14	1	0	1
AR2013/161/01	Audit of the UNHCR delegation of authority framework	18-Sep-14	2	0	2
AR2014/167/01	Audit of the UNHCR contract management and vendor performance monitoring	29-Dec-14	1	0	1
AR2014/112/01	Audit of the UNHCR Regional Support Hub in Kenya	30-Dec-14	3	0	3
AR2014/163/01	Audit of UNHCR arrangements for supporting education programmes for refugees	27-Apr-15	2	0	2
AR2014/115/03	Audit of UNHCR operations in Chad	11-Jun-15	1	0	1
AR2014/110/02	Audit of UNHCR operations in Rwanda	12-Jun-15	1	0	1
Total number of recommendations open for over two years			20	2	22

### Past due critical recommendations

<i>Assignment number</i>	<i>Assignment title</i>	<i>Recommendation</i>	<i>Last update</i>	<i>Report date</i>	<i>Target date</i>	<i>New estimated completion date</i>
AR2012/112/03	Audit of UNHCR operations in Ethiopia	The Office of the High Commissioner should engage the Government of Ethiopia to seek redress for the breaches of the Country Agreement, the Implementing Partner (IP) agreement, and the provisions of the Right of Use Agreements by the Government IP.	In their May 2017 reply, the Regional Bureau for Africa stated that when UNHCR transfers ownership of its assets to its partners, the organization releases the control of the vehicle, its use, including maintenance and fuel, over to the recipient/s. OIOS reviewed the documentation provided on the transfer of vehicle ownership to the partner and based on our calculation, there was supporting evidence for 81 vehicles, leaving a balance of 14 vehicles not traceable in the documents sent. The Representation was requested to send the missing documentation.	25/03/2013	31/12/2013	Not provided
AR2013/141/03	Audit of UNHCR operations in Afghanistan	The UNHCR Representation in Afghanistan, in conjunction with the Bureau for Asia and the Pacific, should: (a) undertake a review of the project implemented by the partner to ascertain the extent to which project objectives were achieved and whether value for money was obtained; and (b) review payments made to the partner, in the context of the deliverables actually provided, and recover any payments that are considered to be excessive.	In May 2015, UNHCR stated that the Controller had sent a letter to the partner's Regional Office with a copy to its Headquarters with regard to the claimed amount. The partner responded to the letter by email on 7 April 2015 by again objecting to the claim. UNHCR then requested the partner to provide a reply to the Controller's letter by the designated officer in the partner's Headquarters and, in addition, asked the partner to provide clear documentation to substantiate the direct cost charged over and above the budget.	30/05/2014	30/09/2014	Not provided
AR2016/110/08	Audit of UNHCR operations in Rwanda	The UNHCR Representation in Rwanda, in close cooperation with the Regional Bureau for Africa and the Division of Emergency, Security and Supply, should: establish: (i) effective management controls over procurement and vendor management; and (ii) develop a plan of action to ensure that supply staff are	In their June 2017 reply, UNHCR stated that: (a) as a result of a review, the vendor database contained 82 vendors, 46 of whom had complete vendor files, and the remaining vendor files would be completed by 30 September 2017; (b) nine cases for waivers of competitive bidding were submitted to the local committee on contracts in 2017, and a total of eleven ex post facto cases were	07/03/2017	01/06/2017	30/09/2017

<i>Assignment number</i>	<i>Assignment title</i>	<i>Recommendation</i>	<i>Last update</i>	<i>Report date</i>	<i>Target date</i>	<i>New estimated completion date</i>
		adequately trained on UNHCR procurement rules and procedures and the members of the local committee on contracts are fully aware of their roles and responsibilities in overseeing the integrity of the procurement process.	also presented to the local committee on contracts and submitted to the relevant regional/headquarters contracts committees for approval; and (c) two comprehensive procurement plans were developed to include requirements from the Programme Unit and the Administration Unit, and submitted to the Supply Management and Logistics Service on 19 May 2017.			
AR2016/110/05	Audit of UNHCR operations in Ethiopia	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.	UNHCR accepted the recommendation and stated that: (a) the Head of Supply Management and Logistics Service conducted a mission to Ethiopia in September 2016. Following the mission, a staffing plan was proposed and is now being considered at Headquarters, and (b) actions undertaken to regularize contracts are being finalized.	15/03/2017	30/04/2017	Not provided
AR2016/110/05	Audit of UNHCR operations in Ethiopia	The UNHCR Representation in Ethiopia, in coordination with the Bureau for Africa and the Asset and Fleet Management Section, should review the arrangements for 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 related fuel and maintenance costs among partners and UNHCR offices.	UNHCR accepted the recommendation and stated that the operation had hired a fleet management expert and would provide a status report providing a concrete and time-bound action plan once a detailed review was conducted. The review would cover strengthening controls over fleet and fuel management, including: (a) determination of vehicle needs; (b) disposal of vehicles; (c) vehicle insurance schemes; and (d) allocation and utilization of vehicles and related fuel and maintenance costs among partners and UNHCR offices.	15/03/2017	30/04/2017	Not provided