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Office

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Bureau de l'Inspecteur Général

# Report – Overview of assurance coverage in UNHCR

**Status:** FINAL  
**Version:** 1.0  
**Date:** 08 May 2024

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# 1. Introduction

## 1.1. Intent and purpose

1. The Inspector General's Office's (IGO) Strategic Oversight Service initiated a mapping of assurance engagements in mid-2023 to assess the adequacy of coverage across the organisational risk framework.
2. The outcome of this exercise, reflecting assurance plans set for 2024 and subsequent years, serves to outline an overarching picture of assurance from a selected perspective, providing interested stakeholders with assurance on the breadth of assurance by the organisation's third line.

## 1.2. Methodology<sup>1</sup>

3. The mapping and assessment exercise is based on UNHCR's enterprise risk management framework, given the central role of risk assessment in guiding planning by assurance entities.
4. All individual thematic assurance engagements undertaken in the five years preceding the mapping exercise or planned for the current or next year were mapped against the most relevant risk sub-category. This mapping was complemented by a tally of all assurance recommendations issued since 2021, which have been tagged to risk sub-categories.
5. On this basis, the adequacy of assurance coverage was assessed based on a set of quantitative and qualitative criteria and expressed on a five-point scale. The proportion of thematic engagements in a specific risk sub-category as compared to total thematic engagements constitutes the **primary quantitative criterion**. This is subsequently adjusted by the adjunction of a **secondary qualitative criteria**: the proportion of recommendations tagged to a specific risk sub-category as compared to the total number of tagged recommendations. The resulting assessment of coverage adequacy is ultimately adjusted based on a set of **qualitative criteria**<sup>2</sup> to produce a final, 'weighted', coverage assessment.
6. The methodology adopted has several limitations. This includes limitations inherent to tagging complex assurance engagements to a single risk sub-category; the fact that considering recommendations tagged to risk sub-categories leads to a form of 'double counting' of thematic engagements;<sup>3</sup> the fact that coverage assessments are calculated in relative terms<sup>4</sup>, and; potential unintended bias or inconsistency in the application of qualitative criteria.

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<sup>1</sup> Paragraphs in this section provide a brief outline of core elements of methodology adopted in to map and assess assurance, together with inherent limitations. Should you want more in-depth information regarding these, please contact UNHCR's Inspector General's Office.

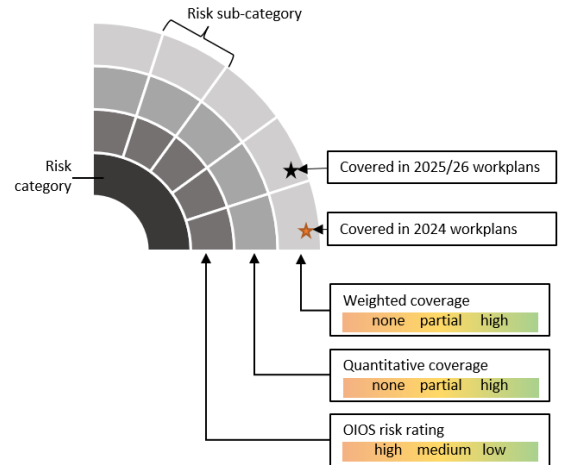
<sup>2</sup> This includes the relative age of past engagements, eventual plans for upcoming engagements, and the existence of oversight engagements across related risk sub-categories.

<sup>3</sup> Given that thematically focused oversight engagements are most likely to lead to the issuance of recommendations which are, in turn, tagged to the same risk sub-category as that of the thematic engagement itself.

<sup>4</sup> I.e., coverage of a risk sub-category is assessed based on the proportion of the overall oversight which is dedicated to that sub-category, rather than considering each risk sub-category's intrinsic assurance needs.

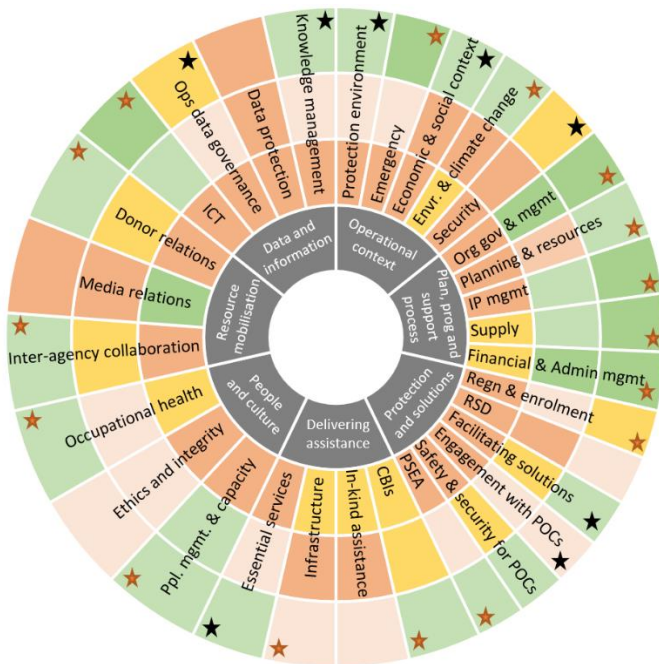
## 2. Findings: assurance coverage across UNHCR's risk universe

7. The outcome of the mapping and assessment exercises is graphically represented through a set of overlapping pie charts. Within this chart, the outer layer provides the overall outcome of assessment, or 'weighted' coverage. Moving in from this layer shows the results of the primary quantitative assessment of coverage, and the next inner ring provides risk rating assigned to each risk sub-category by OIOS.<sup>5</sup> Finally, the ERM framework's risk categories are included in the innermost ring, with related sub-categories outlined along each of the chart's spokes.



### 2.1. Overall assurance coverage

8. Considering assurance coverage in relative terms, the mapping and assessment shows a reasonable overall degree of coverage of risk (sub-)categories by assurance providers over the multi-year timeframe.



9. This notwithstanding, areas of stronger and weaker coverage can be identified, highlighting a degree of variance between these and the assessment of risk levels across select risk (sub-) categories.

10. The risk category of Planning Programme and Support Process shows the highest overall level of assurance coverage.

11. The risk category of Data & information shows significant gaps, gaps that may reflect the relatively recent focus by UNHCR on data and information, with renewed attention to the matter through the 2020-2025 data transformation strategy.<sup>6</sup>

<sup>5</sup> OIOS assesses the level of risk across its own audit universe, matching UNHCR's risk universe, on an annual basis and as part of their work planning. This assessment is based on a range of criteria, reflecting the high-risk environments and activities that are core to UNHCR discharging its mandate.

<sup>6</sup> This strategy has recently generated new or revised policies, tools and systems that are likely to require assurance in the coming years as they mature. Illustrating this, the assessed level of coverage of the risk sub-category of Operational data governance & management has improved between the initial mapping and assessment exercise conducted in mid-2023 and this update as assurance plans include an audit of UNHCR's Data Governance for 2025.

## 2.2. Audit- versus. evaluation-type assurance coverage

12. Disaggregated coverage of audit- and evaluation-type assurance shows a fair degree of complementarity of coverage between these functions.



13. Indeed, while both audit- and evaluation-like assurance may consider the same risk areas (with distinct purposes, methodologies and outcomes), the nature of activities related to each risk (sub-)categories may benefit more from one or the other form of oversight or require both.
14. The dichotomy between evaluation- and audit-type assurance appears to be best illustrated by coverage of the Protection and solutions risk category. Within this category, activities linked to the risk sub-categories of Safety & security for persons of concern and Prevention of sexual exploitation & abuse have received predominantly evaluative assurance; in contrast to activities linked to the risk sub-categories of Registration & enrolment and Refugee status determination. Reflecting this divide, the risk sub-category of Facilitating solutions which combines heavily process-driven activities (e.g., Resettlement) and others (e.g., Local Integration) has similar levels of evaluative and audit-type coverage.
15. While broadly complementary, there is some apparent (and, in the IGO's view, unproblematic to date) overlap in the coverage of evaluation and audit-type assurance. This appears most clearly when considering the risk sub-categories of Organizational governance & management and Personnel management and capacity, both of which have benefitted from a high overall level of assurance in the period covered and show a roughly even split between audit and evaluation-type assurance.

## 2.3. Assurance coverage through 2024 plans and beyond

16. Assurance plans set for the coming years appear to provide a reasonable level of assurance across UNHCR's risk landscape. Plans cover the majority of the 22 risk sub-categories which were identified as high-risk, with ten of these to be covered through assurance engagements planned for 2024 and eight by engagements planned for 2025 and 2026.

## 2.4. Assurance coverage of the Business Transformation Programme (BTP)

17. While not directly relevant to the mapping exercise itself, an assessment of UNHCR's assurance coverage would be incomplete without consideration of matters linked to the organisation's transformation. Indeed, the transformation agenda is a positive and necessary initiative to improve UNHCR's effectiveness and efficiency, but the organisation-wide scale and scope of this change inherently carries significant risks.
18. The workplans of assurance providers for the coming years reflect this landscape, with transformation efforts a key area of focus and assurance exercises, considering a number of BTP systems, their output, or related elements including impacts on assurance and internal controls.

## 3. In conclusion

19. The exercise highlights a reasonable degree of coverage of risks by UNHCR's assurance providers, and a fair degree of complementarity between these. The IGO continues efforts to coordinate the work of assurance providers, leveraging the outcome of this mapping (including areas of overlap and weaker coverage) as part of this process and to inform future planning.

# REPORT

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08 May 2024



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