

**Internal audit activities undertaken by the Office of Internal
Oversight Services in respect of the Office of the United Nations
High Commissioner for Refugees
for the period from 1 July 2024 to 30 June 2025
(A/AC.96/76/7)**

Statement to the Standing Committee of the Executive Committee of the High
Commissioner's Programme by the
Under-Secretary-General for Internal Oversight Services
Fatoumata Ndiaye

8 September 2025

Mr. Chairperson and members of the Standing Committee of the Executive Committee of the High Commissioner's Programme, I am pleased to introduce the annual report on internal audit activities undertaken by OIOS in respect of the Office of the United Nations High Commissioner for Refugees for the period 1 July 2024 to 30 June 2025.

OIOS provides assurance on the adequacy, effectiveness and efficiency of UNHCR internal control system and issues recommendations aimed at improving governance, risk management and control processes in UNHCR activities. We do this through a risk-based approach from assignment planning to execution, that uses UNHCR's corporate risk register and OIOS and other oversight bodies' understanding of risks to the achievement of UNHCR's strategic objectives.

The OIOS assurance strategy consists of reasonable coverage by OIOS of all UNHCR risks over a three-year rolling period. The three-year rolling plan is reviewed annually, to support effective internal audit resource planning and provide flexibility to respond to changes in UNHCR.

OIOS completed 15 engagements during the period 1 July 2024 to 30 June 2025: 7 of these were audits of headquarters, thematic, or ICT areas; 7 were audits of country operations, and 1 was an advisory engagement. The 15 audit reports are accessible on the OIOS website.

Headquarters and ICT audits covered: UNHCR's arrangements for office premises; use of the Profile Global Registration System; supply chain structure and staffing; private sector engagement; implementation of COMPASS; travel arrangements; and implementation of the UNHCR cash assistance management system, CashAssist.

The thematic and country operations audits focused on UNHCR's priority results for forcibly displaced persons, including strengthening protection, improving life quality, and seeking solutions. With the 7 completed country operations this year, OIOS has covered over the last three years a total of 38 countries, including 13 of the 24 country operations rated as the highest risk by OIOS.

The 15 audits contained 109 recommendations, with 66 of these directed toward improvements in country operations. UNHCR accepted all 109 recommendations. UNHCR attributed the audit findings of performance and control weaknesses to the high inherent risk of operating in challenging contexts with insufficient resources (both funding and staff). OIOS is of the view that, in addition, gaps in results and controls observed in the audits were due to: (a) insufficient compliance by staff with UNHCR policies and procedures; (b) weaknesses in selected partners' implementation of programme activities; and (c) inadequate support and oversight by the responsible headquarters divisions and regional bureaux.

UNHCR implemented 117 of the open OIOS recommendations during the period, with 137 recommendations remaining unimplemented on 30 June 2025. The percentage of recommendations that had passed their due date was 31 per cent, down from 36 per cent reported on 30 June 2024. OIOS continued to work closely with UNHCR to address open recommendations, focusing special attention on the 7 that were long open or overdue (that is, older than 24 months or that had missed their target date by more than 12 months).

Mr. Chairperson and members of the Standing Committee, OIOS received effective cooperation from UNHCR management and staff during the reporting period, and the Independent Audit and Oversight Committee continued to provide useful advice to help strengthen OIOS results. To increase its efficiency and effectiveness, OIOS also coordinated its activities with the Inspector General's Office and the Evaluation Service in UNHCR, and with the United Nations Board of Auditors and the Joint Inspection Unit.

OIOS did not experience any inappropriate interference that might have impeded the independence of the OIOS internal audit function at UNHCR.

Due to the difficult financial situation, UNHCR applied a 20 per cent reduction in OIOS budget for the last quarter of 2025 and 2026. Cost-cutting measures taken by OIOS to address the impact of the budget reduction included: (a) deferring recruitment of 3 positions in the reporting period, which meant that a total of 9 positions (representing 33 per cent the approved internal audit structure) are unfilled; (b) relocation of 4 Geneva-based staff to Budapest and Nairobi; (c) moving the 4 staff that remain in Geneva from the Palais des Nations to UNHCR headquarters, thereby

saving on rent and other related costs; and (d) reducing the travel budget by 50 per cent.

The significant decline in audit resources in recent years does not allow OIOS to cover all auditable high and medium risks over a three-year period. The audit workplan during this reporting period was adjusted by cancelling 3 planned audits of country operations. These audits will be reconsidered as part of the 2026 annual work planning process.

Mr. Chairperson and members of the Standing Committee, this concludes my statement. We look forward to the dialogue that this session brings and welcome your questions.