2019-2020 Annual Report of the Independent Audit and Oversight Committee (IAOC)

Presented by

Mr. Suresh R. Sharma, Chairman
Ms. Malika Ait-Mohamed Parent, Vice Chair
IAOC Membership

• Mr. Suresh R. Sharma (Nepal) – Chairman
• Ms. Malika Ait-Mohamed Parent (France) – Vice Chair
• Mr. Honore Ndoko (Cameroon)
• Mr. Egbert Kaltenbach (Germany)
• Ms. Bushra Malik (Pakistan)
IAOC Sessions

- 22nd Session - October 21-23, Geneva
- 23rd Session - March 16-18, 2020, Virtual
- 24th Session - June 22-24, 2020, Virtual
Purpose of IAOC

Advisory body to assist the High Commissioner and the Executive Committee in exercising their Oversight responsibilities
UNHCR Oversight Regime

Executive Committee
Standing Committee

High Commissioner

Independent Audit and Oversight Committee

Operational Oversight
- All offices

Management Oversight
- Headquarters Division and Offices
- Regional Bureaux

Independent Internal Oversight
- Inspector General
- Internal Audit
- Evaluation

External Oversight
- Board of Auditors
- Joint Inspection Unit

3rd line of defense

2nd line of defense

1st line of defense

EXTERNAL
External Oversight – Board of Auditors

• Work-plan for 2019 Audit
• Unqualified Audit Opinion for 2019
• Management Audit Conclusions
  – Successful Regionalization
• Matters of Emphasis
  – Impact of Covid-19
  – Expenses of Implementing Partners
External Oversight - JIU

Key JIU studies on UN System organizations

• Oversight Committees
• Investigation Function
• Enterprise Risk Management
Independent Internal Oversight – Inspector General’s Office

• Policy on Independent Oversight
• Consolidated Analysis of Oversight Recommendations
• Consolidated options for Oversight after Covid-19
Independent Internal Oversight – Investigations

- Peer Review of Investigation Function
- Completing the misconduct investigation process
- Joint UN efforts to enhance investigation capacity in Implementing Partners
Independent Internal Oversight – Internal Audit (OIOS)

• Work plan-2020
• Risk-coverage by internal audit
• Adjusted audit-plan and use of remote auditing
• Temporary suspension in issuance of Internal Audit Reports
• Recommendations follow up
Independent Internal Oversight – Evaluation

- Review of Evaluation Workplan
- Relevance of evaluation findings
- Coordination with other oversight functions
Management Oversight – Enterprise Risk Management

- Review of plans and achievements
- Maturity “established”; tone at the top the key enabler
- Convergence of Operational and Strategic risks
- Mitigation work plan in the performance management system
Management Oversight – Change Management

• Procedures supporting the Regionalization and Decentralization
• Strengthening HR and other tools
• Holistic view of Change Management projects
Management Oversight – Finance and Administration

- Financial Statement with manageable deficit
- Changes in unfunded liability due to discount rate change
- Flexibility during Covid-crisis; readiness for uncertainties
- Minimization of write-offs and bad debts
- Verification of Implementing Partners’ expenses
- Preparation of the first Statement of Internal Control
Management Oversight – Strategic Planning and Results

- Progress on Results Based Management
- Multiyear planning and multiyear funding
- Scenario planning
Management Oversight – Information Systems and Technology

- Services during Covid Crisis
- Strengthened Cyber Security
- Opportunity for holistic management of assets and connectivity
- Periodic training on cyber security
Management Oversight – Operations

• Progress on Regionalization in specific areas
• Impact on operations and Persons of Concern
• Oversight responsibilities
Other Advisory matters

• Advice on the appointment of the Inspector General
• Represent UNHCR at the meeting of UN wide Oversight Committee Chairs/Vice-chairs
Discussion

Queries and Response

Thank you!