Independent oversight in UNHCR (March 2024)

UNHCR The UN Refugee Agency | Inspector General's Office

Oversight means the processes by which UNHCR ensures organizational, programme, financial, operational accountability, effectiveness of internal controls, including prevention and detection of fraud and malpractice. Such assurance results from a combination of management oversight and independent oversight.

The providers listed below provide independent and specialized oversight to give assurance and guidance on how the first and second lines are performing and offer solutions where appropriate. Given their independence and objectivity, the Inspector General's Office, the Evaluation Office and the UNHCR Audit Service (OIOS) constitute the third line within the three lines model within UNHCR. Their role is to ensure quality, efficiency and impact in mandate delivery, including the effectiveness of internal control and risk management at all stages of an operation, function or activity.

	Internal			External		
Actors	Inspector General's Office (IGO)	Evaluation Office (EvO)	UNHCR Audit Service (UN Office of Internal Oversight Services, OIOS)	Independent Audit and Oversight Committee (IAOC)	UN Board of Auditors (BoA)	UN Joint Inspection Unit (JIU)
Mandate and activities	- Has sole authority in UNHCR to conduct investigations into possible misconduct. - Provides strategic oversight advice to High Commissioner and senior management. - Carries out ad hoc inquiries when appropriate. - Ensures oversight coordination with independent oversight providers, including OIOS. - Provides secretarial support to IAOC and carries out UNHCR's liaison function with the JIU.	- Provides evaluative evidence to obtain an impartial reflection on performance and results, generate lessons from experience and find ways to improve. - Aims to understand why intended and unintended results were achieved and to analyse the implications of the results, in order to promote accountability and learning. - Conducts centralized evaluations, provides support and quality assurance for decentralized evaluations, and contributes to joint or inter-agency reports.	- Provides internal audit services to UNHCR in accordance with UN Financial Regulations and signed Memorandum of Understanding. - Assesses the adequacy and effectiveness of controls in responding to risks within UNHCR's governance, operations, and information systems. - Helps UNHCR to accomplish its objectives by bringing systematic, disciplined approach to assess and improve the effectiveness of risk management, control, and governance processes. - Issues findings and recommendations in published reports. - Provides advisory services upon management request.	- Provides external, independent, senior-level advice regarding the functioning of audit and oversight in UNHCR. - Reviews internal and external audit and oversight matters. - Reviews financial management and reporting within the organization.	- Has sole authority for the conduct of annual audits of UNHCR's accounts in conformity with generally accepted common auditing standards. - Makes observations with respect to the efficiency of financial procedures, accounting system, internal financial controls and, in general, the administration and management of the organization. - Issues an annual report which includes the audit opinion UNHCR's financial statements and its observations. - May perform specific examinations upon request from ACABQ and issue separate reports on the results.	- Is the only independent external oversight body of the United Nations system mandated to conduct system-wide reviews. - Covers cross-cutting issues in a comparative manner, with an occasional single-agency review. - Works to secure administrative efficiency and achieve greater co ordination between organizations.
Reporting line	Reporting to the High Commissioner	Reporting to the High Commissioner	Reporting to the Director of OIOS Internal Audit Division	Reporting to the High Commissioner and Executive Committee	Reporting to the UN General Assembly, through the Advisory Committee on Administrative and Budgetary Questions (ACABQ)	Reporting to the UN General Assembly
Website	www.unhcr.org/igo	www.unhcr.org/evaluation-office	https://oios.un.org/internal-audit	www.unhcr.org/iaoc	www.un.org/en/auditors/board/	www.unjiu.org

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