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 2025 to 30 June 2026
(A/AC.96/77/7)

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

delivered by Ms. Anne Rwego, Chief, UNHCR Audit Service, OIOS

8 September 2026

Chair, and members of the Standing Committee, I am pleased to introduce the annual report on internal audit activities undertaken by OIOS in UNHCR for the period 1 July 2025 to 30 June 2026.

OIOS internal audit provides assurance on the adequacy and effectiveness of governance, risk management, and controls to ensure the achievement of UNHCR organizational objectives. OIOS applies a risk-based approach, aligned with UNHCR strategic and country-level risk assessments, to prioritize its activities in the areas of greatest risk for UNHCR and where internal audit will be the most cost-effective. We also consider the oversight work done by other assurance providers, including the United Nations Board of Auditors, the United Nations Joint Inspection Unit, and the UNHCR Inspector General’s Office and Evaluation Office.

In 2025/26, OIOS issued 9 internal audit reports. Three were on UNHCR centralized headquarters functions, namely: arrangements for occupational health and safety, the UNHCR project control function for oversight and support of programme and project implementation; and optimization of cloud-based ICT services. Six reports involved UNHCR country operations in Pakistan, Iran, Chad, Bangladesh, and Mexico. Over the last three years, UNHCR operations in 25 countries have been subject to internal audit, including 15 of the 28 assessed by OIOS as high risk. The annual report presents a summary of the results and conclusions of our work, with more detailed contained in the individual audit reports that are accessible on the OIOS website.

OIOS also leveraged its independent perspective, organizational knowledge, and risk insights to help management make informed decisions during the UNHCR restructuring in 2025 by conducting two advisory assignments: one focused on the impact on internal controls of workforce downsizing, and the other on the effectiveness of the operating model of the Regional Bureau for West and Central Africa and its control framework over country operations following restructuring.

The 9 audits contained 64 recommendations, with 43 of these directed toward improvements in field operations. UNHCR accepted all recommendations and had implemented 6 of them by 30 June 2026. UNHCR attributed the audit findings of performance and control weaknesses to the high inherent risk of operating in challenging contexts with insufficient resources (funding and staff). OIOS is of the view that, in addition, gaps in results and controls observed in the audits were due to: (a) non-compliance by staff with UNHCR policies and procedures; (b) weaknesses in UNHCR's monitoring of selected partners to implement programme activities; and (c) inadequate support and oversight by the responsible headquarters divisions and regional bureaux.

Including recommendations issued in earlier years, a total of 120 recommendations remained unimplemented at the end of the period. The percentage of recommendations that had passed their due date stood at 52 per cent, up from 31 per cent reported at the same time last year. However, the High Commissioner's intervention saw management accelerate action on overdue recommendations, which reduced those past their due date to 44 percent by 31 August 2026. OIOS continues to work closely with UNHCR to address open recommendations, with special attention on the 26 that were long outstanding.

Chair 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 guidance and best practices that helped strengthen OIOS results. OIOS did not experience any inappropriate restriction of access to information necessary for the performance of the planned internal audit assignments.

However, due to its difficult financial situation, UNHCR applied a further 25 per cent reduction to the OIOS budget in 2025 and 2026. This resulted in OIOS taking cost-cutting measures to address the impact of the budget reduction, including deferring recruitment of 3 positions. Since 2023, the number of internal audit posts has decreased by 41 per cent (or 11 posts in total), leaving OIOS with 16 staff to manage and execute the UNHCR workplan. The impact has been a decline in the number of completed assignments from 25 in 2023/24 to the 11 in 2025/26, although OIOS performance was also lower than expected due to the need to cancel two audits and delay another due to the outbreak of conflicts in the respective countries.

The Under-Secretary-General for Internal Oversight Services has been in recent communication with the new High Commissioner on the impact of reduced funding on the ability for OIOS to fully implement its assurance strategy of auditing all UNHCR activities rated as high risk every three years, and medium risk every five years. OIOS will continue to closely monitor the UNHCR risk environment and discuss the impact of gaps in coverage from reduced internal audit resources with UNHCR management and the IAOC.

Chair and members of the Standing Committee, in conclusion, I join my colleagues to express our appreciation to UNHCR management and staff for their valuable cooperation in our oversight work. I look forward to the dialogue that this session brings and welcome your questions.