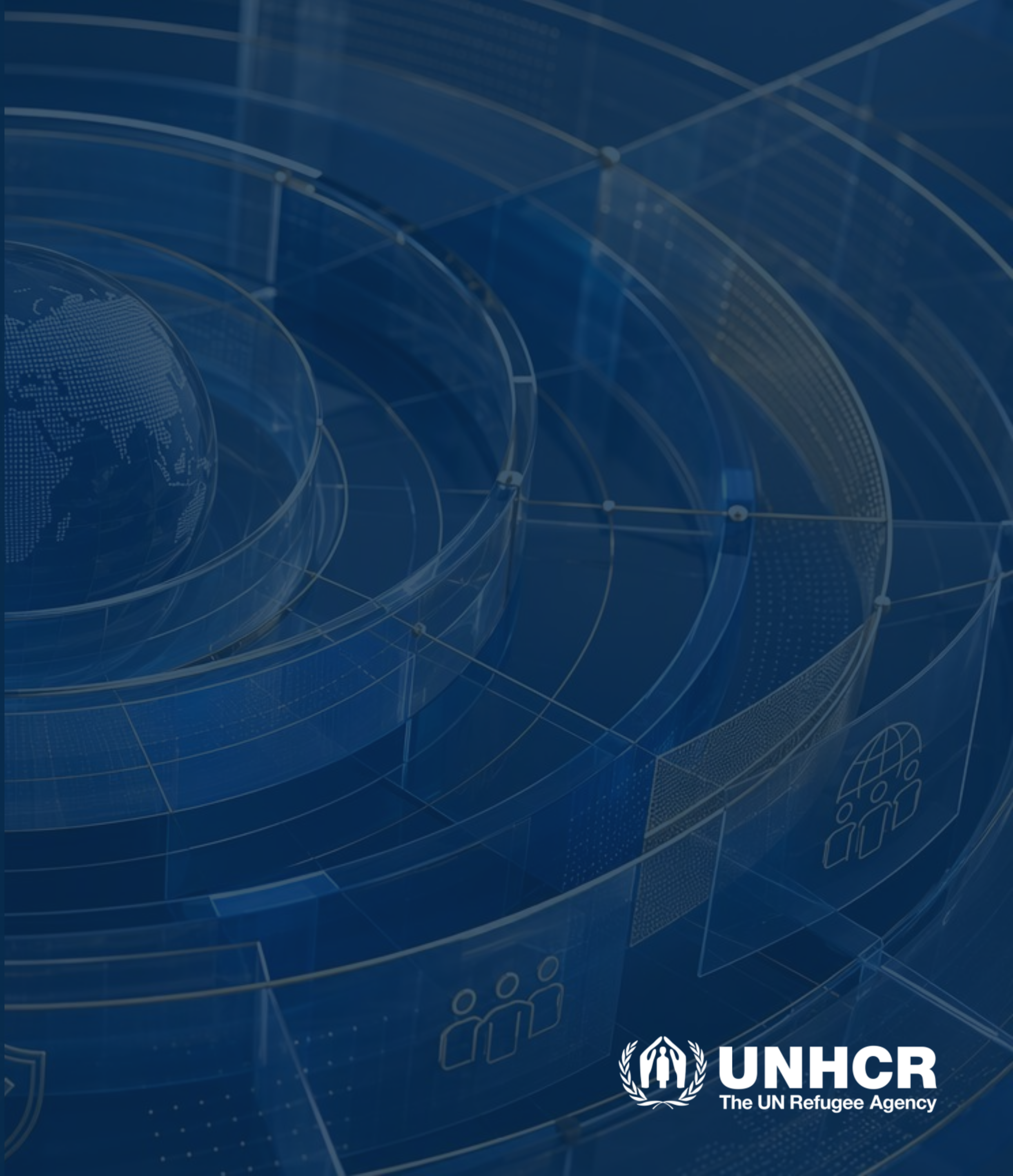
INDEPENDENT AUDIT & OVERSIGHT COMMITTEE

2025–2026 Annual Report

97th meeting of the Standing Committee



UNHCR
The UN Refugee Agency

Role and work of the Committee

Advise the High Commissioner and the Executive Committee in exercising their oversight responsibilities

External independent oversight

UN Board of Auditors
UN Joint Inspection Unit

Management oversight

Executive Management • Controller
Risk Management • Regional Bureaux
HQ Divisions

IAOC

independent perspective

Internal independent oversight

Inspector General's Office
UNHCR Internal Audit Service (OIOS)
Evaluation Office

Integrity entities

Ethics Office
Ombudsman and Mediator

Second line oversight

1 Financial management

Improved liquidity and unqualified audit opinion

2 Independent Management Review

Design and implementation of a clear, prioritized and sequenced plan

3 Organizational downsizing

Consideration of the personnel framework, the budget model and reserves

4 Addressing issues and risks

Prioritize timely implementation of oversight recommendations

Third line oversight

Negative effect of organizational downsizing on internal independent oversight and assurance systems

Efforts of internal oversight entities to maximize use of available resources

- Efficiency and effectiveness
- Funding model
- Internal audit arrangements
- 3rd line coordination

→ Comprehensive independent review of UNHCR's internal oversight functions

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Questions & discussion