

EXECUTIVE COMMITTEE OF THE  
HIGH COMMISSIONER'S PROGRAMME

Dist.  
RESTRICTED

EC/60/SC/CRP.29  
9 September 2009

STANDING COMMITTEE  
46<sup>th</sup> meeting

Original: ENGLISH

MEASURES TAKEN OR PROPOSED IN RESPONSE TO  
THE REPORT OF THE BOARD OF AUDITORS  
ON THE ACCOUNTS OF THE VOLUNTARY FUNDS ADMINISTERED BY  
THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES  
FOR THE YEAR ENDED 31 DECEMBER 2008

1. In view of the late receipt of the document presenting the report of the Board of Auditors on the financial statements of UNHCR's voluntary funds for the year ended 31 December 2008, UNHCR's report presenting measures taken or proposed in response is being circulated to the 46th meeting of the Standing Committee as an appendix to this conference room paper.
2. The official document will be issued in due course as General Assembly document A/AC.96/1067/Add.1, once it has been processed for editing and translation by the United Nations official documents services.



## APPENDIX

### EXECUTIVE COMMITTEE OF THE HIGH COMMISSIONER'S PROGRAMME

Sixtieth session

Geneva, 28 September - 2 October 2009

Item 5 (b) of the provisional agenda

Reports on the work of the Standing Committee

Programme budgets, management, financial control  
and administrative oversight

### **Report of the Board of Auditors to the General Assembly on the accounts of the Voluntary Funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008**

#### Report by the High Commissioner

#### Addendum

Measures taken or proposed in response to the recommendations in the Report  
of the Board of Auditors to the General Assembly on the Accounts of the Voluntary Funds  
administered by the United Nations High Commissioner for Refugees  
for the year ended 31 December 2008

## I. INTRODUCTION

1. In accordance with paragraph 10 of General Assembly resolution 47/211 of 23 December 1992, the following is a report on measures taken or to be taken by UNHCR in response to the main recommendations of the Board of Auditors, as set out in paragraph 9 of their Report (A/AC.96/1067), as well as other recommendations as detailed in paragraphs 44 to 166. Unless otherwise indicated, all references appearing below relate to the aforementioned Report.

### **Main recommendations**

## II. RECOMMENDATION 9 (a)

**2. Comply with the provisions concerning the cancellation of unliquidated obligations and reinforce its mechanisms for controlling the validity of obligations (para. 37);**

Measures taken by the Administration

3. In paragraph 36, the Board of Auditors mentioned the efforts made by UNHCR to avoid cut-off errors when recording 2008 obligations, however, it recommended that further efforts be taken by UNHCR to avoid the risk of possible overstatement of unliquidated obligations. In this context, it should be noted that, of the US\$ 120.5 million unliquidated obligations at the closure of the 2008 accounts, as of end June, US\$ 97.1 million had been liquidated and US\$ 1 million cancelled. These numbers indicate that the vast majority of unliquidated obligations at the year end were indeed legitimately raised and the risk of overstatement of expenditure appears low.

4. With regard to the reinforcement of mechanisms to control the validity of obligations, as the above figures indicate, significant improvements have already taken place. As has been done for 2008, an analysis of all prior years' unliquidated obligations will be undertaken in 2009 and the obligations will be cancelled if appropriate. At the end of each year, all significant balances are reviewed and a sample of unliquidated obligations is checked for compliance with the procedures. This procedure will be repeated and a larger sample will be checked for validity of obligations during the 2009 year end exercise.

III. RECOMMENDATION 9 (b)

**5. Set up specific funding for its accrued end-of-service and post-retirement liabilities, notably those related to after-service benefits (para. 61);**

Measures taken by the Administration

6. In a progress report presented to the Standing Committee at its 45<sup>th</sup> meeting in June 2009, UNHCR outlined the proposed funding strategy with regard to end-of-service and post-retirement liabilities and sought feedback from its Member States. To date, no feedback has been received.

7. Given the magnitude of UNHCR's employee benefits liabilities, immediate full funding is not feasible. Therefore, a long-term funding strategy is required to ensure that adequate funds are put aside on a regular basis to meet the costs of current participants and future benefit liabilities. Within the next few months, UNHCR expects to be informed of the strategy being adopted by the United Nations and will then be in a position to formally submit a funding proposal to the Standing Committee in June 2010, for application in the budget of the next biennium.

IV. RECOMMENDATION 9 (c)

**8. Ensure that contributions received are subject to timely accounting processing by clearing the suspense accounts (para 66);**

Measures taken by the Administration

9. Effective coordination between the Financial Control Section (FCS) and Donor Relations and Resource Mobilization (DRRM) is essential to correct and timely accounting for contributions and receipts. To this end, during the month of May and June 2009, FCS, the Treasury and DRRM reviewed the processes of recording contributions and applying receipts to identify and address the weaknesses in the current process. The following measures were immediately put into place: (a) a bi-weekly comparison and follow-up is made of all unidentified deposits recorded in contributions suspense accounts; (b) immediate follow-up with DRRM to obtain information when deposits received cannot be matched with the corresponding pledge; and (c) immediate confirmation with DRRM to ensure that a payment has been applied to the correct pledge.

10. The following tables show significant reductions in month-end balances of the contributions suspense accounts between 2008 and 2009 as a result of the introduction of these new procedures.

**Account 513001 (Contributions transit account,  
used for unidentified deposits)**

Month	Balance Total Amt USD	Month	Balance Total Amt USD
May-08	(159,844,300.36)	May-09	(18,101,226.17)
Jun-08	(32,383,084.22)	Jun-09	(11,816,957.04)

**Account 512001 (Contributions pending journalization,  
used for private donations paid in the field)**

Month	Balance Total Amt USD	Month	Balance Total Amt USD
May-08	(5,967,926.18)	May-09	(955,948.26)
Jun-08	(7,357,374.80)	Jun-09	(1,314,970.84)

11. To improve the timeliness of information and to minimize errors when recording contributions in the accounts, the update process to record contributions in the accounts is now being run more frequently and numerous additional controls have been put in place to ensure data integrity. In addition, a new procedure has been developed, and the necessary system changes are being made for its introduction in August 2009. This will improve the accuracy and timeliness of the accounting entries associated with receipts and considerably reduce the number of deposits put in suspense accounts.

V. RECOMMENDATION 9 (d)

12. **Approve a revised plan for transition to IPSAS, accompanied by a budget revised to include the cost of modernizing the software (para. 80);**

Measures taken by the Administration

13. It should be noted that UNHCR's implementation of the International Public Service Accounting Standards (IPSAS) commenced in late 2008. The Board of Auditors' observations reflect the status of the project at the time the audit was performed. Subsequently, the plan prepared by the team in February 2009 was approved by the Steering Committee, in March 2009, and at that time, no budgetary impacts were expected for 2009.

14. In June 2009, UNHCR presented a status report to the Standing Committee informing of the delays being experienced due to staff resource constraints and that it was likely that the initially planned implementation by 1 January 2010 would be delayed. However, it was stressed that management was committed to continuing its best efforts to implement IPSAS as quickly as possible. The budgetary impact of the delay beyond 2009 was taken into consideration in preparing the 2010/2011 biennial plan and budget.

15. In mid-July 2009 the IPSAS team met to assess the feasibility of going live on 1 January 2010 and it was acknowledged that this would not be possible for all areas. The revised phasing would be communicated at the next meeting of the UNHCR IPSAS Steering Committee, in August 2009. There are no changes foreseen to the 2009 budget as a result of the phasing. The status and risks to the project continue to be closely monitored.

VI. RECOMMENDATION 9 (e)

**16. In preparing for the implementation of the IPSAS, review the control deficiencies identified in the recording of non-expendable property in the preparation for the IPSAS implementation (para 91);**

Measures taken by the Administration

17. In order to avoid discrepancies in the future, as part of the IPSAS implementation of Property Plant and Equipment scheduled to come into effect on 1 January 2010, there will be full integration between the asset module and the account that will assure the integrity of data for assets purchased and disposed of. The integration will allow for many of the manual processes currently performed, which have associated control weaknesses, to be removed or, if they are still required, to be performed by specialist users in the Asset Management Unit.

VII. RECOMMENDATION 9 (f)

**18. Continue its efforts to clean up its database for non-expendable property and establish a monitoring system for tracing all corrections made in the database during a financial year (para. 96);**

Measures taken by the Administration

19. Data clean-up is continuing and as of July 2009, and the non-expendable asset database is 90 per cent verified. UNHCR's Asset Management Unit is continuously producing exception reports and is taking corrective actions with the concerned field offices.
20. This clean-up will be finalized by December 2009 and the database will be ready for the IPSAS implementation in January 2010.
21. The discrepancies noted in asset recording are due to the fact that there are currently no automatic financial transactions linked to events in the Asset Management Module of the Management Systems Renewal Project (MSRP). During the process of 'cleaning' the database, it is necessary to allow users to make corrections to the data and these corrections do not create accounting entries. This situation is temporary and, after IPSAS implementation, all corrections will create accounting transactions that can be tracked.
22. UNHCR agrees that disposals should be verified to ensure that they are tied to local Asset Management Board decisions and will put in place a process to do so.

VIII. RECOMMENDATION 9 (g)

- 23. Disclose in future financial statements the value of expendable property unused at the end of the year, in order to provide a more complete and accurate account of its assets (para. 106);**

Measures taken by the Administration

24. As noted in the comments of the Board in paragraph 105, UNHCR will disclose inventory (i.e. expendable property intended for distribution to beneficiaries) from 2010 onwards with the introduction of IPSAS. UNHCR will not be in a position to disclose correct figures until system changes required for IPSAS compliance have been completed and the information has been fully entered in the system.
25. In December 2008, UNHCR issued an internal memorandum that explains how to correctly record inventory. The Supply Management Service is at present monitoring and following up on the implementation of this memorandum. At present, approximately 40 per cent of all warehouses have cleaned up the data and are using the system regularly.
26. Another measure instituted in order to obtain a correct database of UNHCR expendable property is weekly reporting addressed to supply management staff in country operations to help them monitor the correct registration of inventory distribution and the purchases made but not yet received.
27. The cause of some of the errors found in the database has been identified and the IPSAS business requirements propose solutions to prevent them from occurring. Furthermore, under IPSAS, MSRP will trigger financial transactions whenever there is a corresponding movement of

items in or out of inventory, thereby ensuring that data in the financial system reflects correctly the value of inventory.

#### IX. RECOMMENDATION 9 (h)

**28. Continue its effort to reduce the number of staff in between assignments and not on temporary duty (para 116);**

Measures taken by the Administration

29. On 1 June 2009 UNHCR established a new Section in DHRM, the Career and Management Support Section (CMSS).

30. This new Section, which was created in part to ensure a better matching of persons to posts, is being charged with the responsibility to address the issue of staff in between assignments (SIBAs) more proactively. The strategy which is being developed has two parts:

(a) Prevention, which includes such for example, managing recruitment, postings and promotions to reduce a surplus of staff to posts at each grade; and

(b) The reduction of SIBAs through agreed separations or limited retraining where it is determined that there is a good chance of placement after such training. UNHCR has done extensive work on the comparative review process as a potential tool to address the issue of SIBAs and continues to keep this option under consideration.

31. Through active counselling, CMSS will find appropriate solutions for individual staff. At the same time, it will monitor offers of temporary or longer-term assignments, so that the pattern of offers and rejections is accurately documented.

32. The reform of the postings policy is currently in its final stage of review by the Joint Administrative Committee. Once approved, it will have a significant impact in addressing the issue of SIBAs, as the new procedures will take a comprehensive view, rather than a post-specific view, of matching people to posts.

#### X. RECOMMENDATION 9 (i)

**33. Continue its efforts to improve the rate of timely justification of the advances granted to implementing partners (para. 123);**

Measures taken by the Administration

34. As stated in paragraph 120 of the audit report, as at closure of the 2008 accounts, the outstanding instalments still pending final Implementing Partner Financial Reports (IPFRs), stood at 34.7 per cent of the total value of instalments paid to implementing partners (IPs) in that year. However, these statistics include projects whose liquidation period had been extended beyond the closure of the accounts, and for which reports therefore were not due.



35. IPFRs are normally due fifteen days after the final date for liquidating obligations, and the majority of IPFRs are due in February the following year. For many projects, the liquidation period was extended to April and June 2009, and consequently, those reports had not been received and could not be entered in the accounts. In addition, some IPFRs may have been received before the closure of the accounts but may not have been entered into the system pending further verification and validation as deemed necessary by the field offices.

36. With regard to the increase of outstanding instalments not reported upon at the closure of the accounts in 2008 compared to 2007, it should be noted that an additional US\$ 100 million was channelled through IPs in 2008, creating an additional 113 sub-projects requiring monitoring reports. The additional burden on field offices to collect and verify reports would impact on the timeliness of processing the reports.

37. As stated in the Board's report, as at 25 June 2009, 94.4 per cent of the value of 2008 instalments paid to IPs had been reported upon in an IPFR. This compares very favourably to 89.9 per cent of 2007 instalments reported upon at the same time in 2008. As at 3 August 2009, reports for 97.1 per cent of the instalments were received as compared to 92.4 per cent for the 2007 accounts at the same period last year. Excluding projects with an approved extension to the liquidation period beyond the closure of the accounts, the outstanding balance of 2008 IPFRs stood at 2 per cent as at 3 August 2009, an amount of US\$ 8.9 million from a total of US\$ 531.5. The improved compliance rate, in spite of a considerably greater number of reports, is a clear indication of UNHCR's continued commitment and intense efforts to process IPFRs.

38. UNHCR will continue its efforts to obtain the final financial reports within the shortest possible time after the final date for liquidation of obligations, by frequently reminding the field offices of the reports due.

#### XI. RECOMMENDATION 9 (j)

**39. Assess the instalments to implementing partners that have remained unjustified for more than one year and take appropriate measures to have them justified or recovered from the implementing partners (para. 127);**

##### Measures taken by the Administration

40. The outstanding balances with IPs of some US\$ 1 million and US\$ 800,000 for 2005 and 2006, respectively, have been transferred to accounts receivable; throughout 2008, field offices have been requested to follow up with the respective IPs to either obtain the missing financial reports or recover the unspent amounts recorded in the receivable account. In the eventuality that field offices are unable to obtain reports or recover the balances before closure of the 2009 accounts, it would be necessary to write-off these long outstanding balances.

41. For the 2007 project agreements, the outstanding balance as at February 2009 stood at US\$ 2.9 million. Follow-up undertaken in recent months has resulted in further reducing the balance to US\$ 1.7 million as at 3 August 2009. FCS will continue to follow up, throughout the

year, with the concerned field offices as part of additional efforts to reduce the remaining balance by the end of the year, after which an assessment for potential write-off would be carried out.

## XII. RECOMMENDATION 9 (k)

### **42. Intensify its efforts to obtain the audit certificates from implementing partners by 30 April each year (para.132);**

#### Measures taken by the Administration

43. To ensure the timely receipt of Audit certificates from IPs, UNHCR issued policy guidelines in October 2007. Maximum efforts were made in 2008 and are continuing in 2009 to address this area of audit concern. In January 2009, UNHCR assigned a professional staff member to reinforce its follow-up with the Field and ensure compliance with the procedure to obtain audit certificates within the time frame.

44. As noted in the Board's report, at the end of June 2009 the compliance rate for 2008 audit reports was 58 per cent; the comparable compliance rate for 2007 audit reports was 57 per cent at the same time in 2008. It should be noted that this reflects an improvement, particularly considering that in 2008, an additional value of US\$ 190 million was subject to audit as compared to 2007, requiring an additional 158 audit certificates for 2008 sub-projects. As of 3 August 2009, UNHCR had received audit reports covering 83 per cent of the instalments paid to IPs, excluding projects with an extended liquidation date.

45. UNHCR implements projects through three main categories of partners: international non-governmental organizations (NGOs), local NGOs and Governments. The compliance rate differs between these categories and UNHCR often falls short of convincing some Governments to open up their accounts for external inspection, because they have their own internal oversight system. To illustrate, as of July 2009, audit certificates from two Governments, implementing six projects, make up almost the totality of the remaining 16 per cent of the value of the 2007 sub-projects still requiring an audit. As of July 2009, US\$ 29 million, representing 48 per cent of the audit certificates due from Governments for 2008 projects were still outstanding. A few of them have communicated to UNHCR that it would not allow engagement of an independent private auditing firm but that UNHCR should instead rely on the Government audit process.

46. UNHCR also faces difficulties in obtaining audit certificates in some operations. For example, some IPs have had their records confiscated and have been asked to leave the country. Some operations have been unable to produce even one audit certificate due to the prevailing security situation. In yet another country, UNHCR was satisfied with the financial monitoring reports covering the total amount disbursed by IPs, however, the auditors deferred the audit for security and logistical reasons. As a result, an amount of US\$ 11 million is still awaiting audit certificates and this case forms part of the statistics of audit reports not received.

47. The Financial Control Section will continue its efforts to follow up on compliance for future years. However, given UNHCR's operational environment and constraints, complete compliance is not feasible within a relatively short timeframe. UNHCR will review the

programme monitoring framework in place and the current policy on audit requirements and, in light of our experiences to date, will consider alternative approaches to design a policy that is relevant and cost-effective, and one that can be realistically implemented. In this process, UNHCR will continue to consult with other United Nations agencies of similar field-oriented structure as well as with the internal and external auditors.

### XIII. RECOMMENDATION 9 (l)

**48. Intensify its efforts to conduct an in-depth analysis of audit certificates in order to make potential adjustments to prior-year expenditure in the financial statements (para.135);**

#### Measures taken by the Administration

49. Even before commencement of the audit, UNHCR had given priority attention to this subject. UNHCR assigned a professional staff member in January 2009 to carry out an in-depth analysis of the audit certificates received where a qualified audit opinion was expressed by the third party auditor on a sub-project implemented in 2007. From the analysis, the main reasons for qualifications were identified as well as the potential financial impact. In addition to this analysis, UNHCR has followed up and coordinated appropriate actions with the concerned offices to resolve those qualification matters. Any refunds received are duly reported in the UNHCR financial statements as adjustments to prior-years' expenditures (Statement I).

50. A similar exercise is taking place for the 2008 audit certificates received, for which the third party auditor expressed a qualified opinion. This process was further reinforced in mid-2009 by adding an additional staff member for a period of six months to assist in the follow-up. UNHCR will also explore the possibility of having reports generated from the MSRP system in the future, track the actual amount over which the auditors expressed a qualified opinion, thereby facilitating reporting and follow-up.

51. In an effort to streamline the audit certification process, a standard terms of reference for external audits of UNHCR's IPs will be used as part of the audit process of the 2009 accounts.

### XIV. RECOMMENDATION 9 (m)

**52. In collaboration with OIOS, take appropriate measures to reduce the time period for filling the vacant posts for internal auditors (para. 144).**

#### Measures taken by the Administration

53. UNHCR has constantly raised this issue with the Office of Internal Oversight Services (OIOS) in the last two years and offered some supplementary procedures to reduce the amount of vacancies. OIOS repeatedly stressed that OIOS is an independent and separate entity from UNHCR and that UNHCR is therefore not responsible for filling the vacancies. OIOS independently arranged the filling of vacant posts through the United Nations vacancy system, "Galaxy". OIOS has recently managed to fill all its core positions in its Service in Geneva and has been working with a full human resources capacity since March 2009.

**Other recommendations**

XV. RECOMMENDATION Para. 44

**54. The Board recommends that UNHCR: a) disclose any change in accounting policy in its notes for the financial year in which the changes are decided; and b) disclose the effect of such a change in accounting policy, as required by paragraphs 18 and 19 of the United Nations system accounting standards.**

**Measures taken by the Administration**

55. UNHCR has noted the recommendation and will take this into account for future changes of policy.

XVI. RECOMMENDATION Para. 47

**56. The Board recommends that UNHCR review its policy concerning non-recoverable voluntary contributions to ensure compliance with paragraph 34 of the United Nations system accounting standards.**

**Measures taken by the Administration**

57. As explained to the Board of Auditors, UNHCR does not deem it necessary to provide for uncollectible voluntary contributions, as past experience has shown that only very rarely are voluntary contributions unpaid for more than five years. Nevertheless, UNHCR will review its policy within the context of IPSAS implementation.

XVII. RECOMMENDATION Para. 68

**58. The Board recommends that UNHCR implement appropriate internal control procedures to prevent errors in entering contributions and ensure the reliability of its system for recording income.**

**Measures taken by the Administration**

59. To improve the timeliness of information and to minimize errors in recording contributions in the accounts, the update process that records contributions in the accounts is being run more frequently and numerous additional control procedures, both manual and systematic, have been put in place to ensure data integrity and accuracy.

60. A new procedure has been developed, which will improve the accuracy and timeliness of the accounting entries associated with receipts and considerably reduce the number of deposits that are put in suspense accounts. The necessary system changes are being put into place for the introduction of this procedure in August 2009. In addition, a system enhancement to enable automatic reconciliation between the income recording module and the accounts is being developed by the Division of Information Systems and Telecommunications, and is expected to be finalized for the third quarter of 2009.

61. These measures are expected to fully resolve the problems that caused the errors in the 2008 accounts. UNHCR's Financial Control Section will continue to work in close collaboration with the Donor Relations and Resource Mobilization Service and the Private Sector Fundraising Unit to improve the timeliness of the entry of transactions in the system.

#### XVIII. RECOMMENDATION Para. 83

**62. The Board once again reiterates its recommendation that UNHCR monitor the closure of bank accounts and implement controls to ensure the effective oversight of the bank accounts of field offices.**

##### Measures taken by the Administration

63. In response to the 2007 audit recommendations, the closure of the inactive bank accounts has been considered a priority for FCS and during the period June to December 2008, over 50 bank accounts were closed.

64. Bank accounts that were found to be inactive during the audit of the 2008 accounts (22 bank accounts with a total balance of US\$ 94,423 as at 31 December 2008) have been allocated to staff for follow-up and action. Treasury and the Field have confirmed that 5 out of the 22 accounts are not to be closed for various reasons. Seven of the inactive accounts have since been closed or are to be closed shortly.

65. A monthly analysis of bank account activity has been initiated by FCS, starting with the month of June 2009. Accounts with no activity for more than six months will be recommended for closure by the Field.

66. In order to eliminate inactive accounts, UNHCR will review its current procedures for opening and closing bank accounts. New procedures will be communicated to field offices during the third quarter of 2009, with an emphasis on the importance of determining whether there is a need for opening a bank account in the first place.

#### XIX. RECOMMENDATION Para. 86

**67. The Board once again reiterates its recommendation that UNHCR implement controls to avoid negative balances in petty cash accounts.**

##### Measures taken by the Administration

68. The monitoring of negative petty cash balances was included in the FCS month-end closure tasks as of the end of March 2009. As part of the follow-up action, field offices with negative petty cash balances are offered assistance on avoiding and eliminating them.

69. The review of petty cash balances as part of year-end closure activities will be reinforced. The year-end closure memorandum for the 2009 accounts, to be issued in the last quarter of 2009, will include guidance on how to avoid negative petty cash balances.

XX. RECOMMENDATION Para. 166

**70. The Board recommends that UNHCR: (a) expressly specify the conditions under which the Office of the Inspector General may participate in assignments on behalf of other international organizations, and recover the net costs of doing so; (b) enhance its cooperation with OIOS, and (c) increase its efforts concerning the training of investigators.**

Measures taken by the Administration

71. The Heads of investigation sections of various Geneva-based organizations have expressed interest in exchanging investigation staff on an ad hoc basis to address conflict of interest situations. Considering the shortage of staff experienced by most of these investigation sections, it is unlikely that a formal memorandum of understanding (MOU) will be established. In line with the Board of Auditors' recommendation, such mutual support will in the future only be provided by UNHCR on a cost recovery basis.

72. The Inspector General's Office (IGO) enjoys regular cooperation with OIOS - firstly with the Investigation Division of OIOS on matters relating to cases where the 2006 MOU with OIOS requires referral or where the Inspector General assesses that a real or perceived conflict of interest requires referral; and secondly with the Internal Audit Division of OIOS on matters where it is necessary to avoid overlaps and maximize synergies between the IGO inspections and OIOS audits. If the Board of Auditors identifies specific areas where it believes cooperation needs to be enhanced, UNHCR remains willing to take appropriate action.

73. The IGO already has one externally-recruited Senior Investigation Officer, and has recently converted a second such post as "Specialist" and advertised it externally, in order to bring new external expertise into its Investigation Section. In October 2009, the Investigation Section is organizing an investigation training course facilitated by external experts. The IGO has also sought funds in order to relaunch its internal Investigation Learning Programme for IGO and non-IGO staff members. If funds are made available, this will take place by May 2010. As part of a new prevention of misconduct strategy, the Investigation Section is providing material to the new UNHCR Global Learning Centre, both for its UNHCR induction programme for newly-recruited staff, and for its Management Learning Programme.

—