



INTERNAL AUDIT DIVISION

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Audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees

The Representation should strengthen the delivery of quality services to forcibly displaced persons in key strategic priority areas, i.e., livelihoods, gender-based violence and the emergency transit mechanism and in a timely manner

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Audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the Representation in Niger was managing the delivery of services to displaced persons in an efficient and cost-effective manner and in line with UNHCR's policy requirements, with due regard to the risks that it was exposed to and the operational context. The audit covered the period from 1 January 2021 to 31 December 2022 and included: (a) planning and resource allocation; (b) gender-based violence (GBV); (c) fair protection process and documentation; (d) livelihoods and self-reliance; (e) non-food item distribution (NFIs) and warehousing; and (f) procurement and contract management.

The Representation operated in a challenging environment characterized by increasing insecurity which impacted its movement to implementation sites. Plans by the Government of Niger to mainstream refugees into national systems remained work-in-progress, thereby leaving the Representation largely responsible for meeting the needs of displaced persons. Further, inadequate planning, prioritization of resources and monitoring of programme activities that were predominantly implemented by partners negatively impacted the Representation's delivery of services to forcibly displaced persons in key strategic priority areas including livelihoods, GBV, fair protection and the Emergency Transit Mechanism. The audit also identified key control weaknesses over the Representation's management of NFIs and procurement.

OIOS made eight recommendations. To address issues identified in the audit, the UNHCR Representation in Niger needed to:

- Develop operational plans to support the implementation of its multi-year strategy including the mainstreaming into national systems; and review the cost-effectiveness of current arrangements for delivering services to forcibly displaced persons.
- Improve the quality of GBV services to forcibly displaced persons by updating related standard operating procedures and strengthening the monitoring of activities implemented by partners.
- Review its capacity and processes to deliver services under the Emergency Transit Mechanism with integrity and in a timely manner.
- Work with the Government and partners to implement processes that ensure that reliable and up-to-date registration data is maintained in ProGres on the forcibly displaced persons.
- Assess the impact of its livelihood programmes as a basis for redesigning interventions; institute criteria for selecting beneficiaries; and strengthen its monitoring of activities implemented by partners.
- Strengthen its controls over the distribution and accountability for NFIs.
- Conduct a cost-benefit analysis to inform its decision on the preferred modality of service delivery.
- Implement an action plan to strengthen its procurement function and oversight capacity to ensure compliance with relevant regulations.

UNHCR accepted all recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. The UNHCR Representation in Niger (hereinafter referred to as the 'Representation') was established in June 1975, closed in December 2006, and re-opened in January 2013 following the refugee influx from Mali. Niger has acceded to all key refugee and statelessness conventions. The Representation provided forcibly displaced and stateless people with international protection and humanitarian assistance. As of 31 December 2022, Niger hosted 255,309 refugees, 46,735 asylum seekers and 376,809 internally displaced persons. The refugees were primarily from Nigeria and Mali, and the asylum seekers from Burkina Faso. Most of the displaced persons lived with host communities across the country.
3. The Representation operated in a challenging environment characterized by insecurity which impacted movement and restrictions occasioned by the COVID-19 pandemic in most of 2021. At the time of audit, the country faced a military coup, which brought further uncertainties to the country and its inhabitants, including forcibly displaced persons. This impacted not only the Representation's implementation and monitoring of programme activities but also meeting displaced persons in person.
4. The Representation was headed by a Representative at the D-1 level and at the time of audit had 295 regular staff posts and 66 affiliate staff. The Representative reported to the Director of the Regional Bureau for West and Central Africa (the Bureau). The Representation had a branch office in Niamey, four sub offices in Diffa, Tillaberi, Maradi and Agadez, field offices in Tahaoua and Niamey and three field units in Ouallam, Abala and Madaoua. The Representation recorded a total expenditure of \$70.2 and \$68.1 million in 2021 and 2022 respectively, and it had a total approved budget of \$61.5 million for 2023. It had 25 and 23 partners that implemented programme activities in 2021 and 2022 respectively, totaling about 75 per cent of the programme budget.
5. Comments provided by UNHCR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess whether the Representation in Niger was managing the delivery of services to displaced persons in an efficient and cost-effective manner and in line with UNHCR's policy requirements, with due regard to the risks that it was exposed to and the operational context.
7. This audit was included in the 2023 risk-based work plan of OIOS at the request of the Regional Bureau because of the operational risks the Representation was exposed to.
8. OIOS conducted this audit from July to September 2023. The audit covered the period from 1 January 2021 to 31 December 2022. Based on an activity-level risk assessment, the audit covered higher and medium risks areas and reviewed: (a) planning and resource allocation; (b) gender-based violence (GBV); (c) fair protection process and documentation; (d) livelihoods and self-reliance; (e) non-food item distribution (NFIs) and warehousing; and (f) procurement and contract management.

9. The audit methodology included: (a) interviews with key personnel; (b) reviews of relevant documentation; (c) analytical review of data; (d) sample testing of controls; (e) visits to UNHCR offices in Niamey, Tillaberi, Ouallam, Diffa and six partner offices; and (f) observation of programme activities in selected refugee settlements and sites in host community areas.

10. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Planning and resource allocation

Need to strengthen planning and coordination with key stakeholders to ensure cost-effective delivery of services for refugees

Implementation plan for its strategic plan

11. The Representation operated in a protection environment where the Government of Niger granted refugees access to national health and education programmes. The Government also supported the Emergency Transit Mechanism (ETM)¹ through which the most vulnerable refugees from Libya were evacuated to Niger for assistance and resettlement processing.

12. Although the Representation received 73 per cent of its operations plan budget, a quarter of this funding (\$14 million) was earmarked for the ETM. This represented an inequitable distribution of resources was used for meeting the needs of a small group of people. This also meant that the Representation only received 56 per cent of the required funding and this impacted its delivery of services to forcibly displaced persons in core areas such as GBV, livelihoods and education. This therefore called for reinforced strategic planning to meet the ever-increasing needs of forcibly displaced persons. The Representation's multiyear strategic plan (2023-2025) in COMPASS identified nine strategic priorities for the operation.

13. The Representation had plans in place to support the implementation of certain strategic priorities and not others such as durable solutions and increasing the capacity of government to accommodate refugees in its national systems. This impacted the Representation's achievement of the priorities articulated in the multi-year strategy.

14. Further, the Government of Niger granted refugees access to national health and education programmes and accordingly one of the Representation's strategic objectives was supporting their mainstreaming into national systems. However, this was yet to materialize and thus the Representation continued to provide related services to displaced persons through partners totaling \$5.9 million annually. Moreover, the Representation was covering costs that the government did not pay for its citizens, e.g., its reimbursement of health-related costs for refugees in Niamey and school materials. Not only was this a misalignment with the principles of inclusion and equality but also created challenges for the mainstreaming of refugees into the national systems. Additionally, no plans were in place at the time of the audit to transfer the delivery of health services by an implementing partner to a government newly constructed facility in camp Sayam Forage.

¹ UNHCR established the ETM in November 2017 to evacuate and process vulnerable refugees from detention in Libya. While in the ETM, asylum seekers are vetted to determine if they meet the requirements for resettlement to a third country.

Resource optimization

15. The Representation's funding and approved budget decreased by \$9 million between 2021 and 2023 (12 per cent). In response to the decreasing budgets, the Representation decreased the number of implementing partners from 23 to 12, with their corresponding budgets reducing from \$30 million in 2022 to \$18 million in 2023, respectively. However, as noted below, the Representation had more opportunities to reduce its costs:

- Despite the Representation's review of its staffing structure, its staffing and administration costs increased from 39 to 46 per cent of the total budget in 2021 to 2022 respectively. This increase was justified on the basis of reduced implementing partners some ETM activities being resource intensive. The Representation needed to review its relatively high indirect cost further for efficiency.
- The Representation spent \$4 million annually on NFI logistics and warehousing because Niger is a landlocked country. However, this was contrary to the global UNHCR strategic direction and refugees' preference for cash assistance. The Representation had not conducted a cost benefit analysis to support its decision on the optimal service delivery mechanism at the time of the audit.
- The indirect costs for the livelihoods projects implemented by partners increased from \$731,000 (representing 50 per cent) in 2021 to \$978,000 (70 per cent) of the related budget in 2023. This was despite a decrease in the number of partners from six in 2022 to two and an increase in the livelihood budgets in 2023. This impacted the funding that was available for the livelihood projects.
- Despite the reduction of partners from 23 to 12, the number of vehicles allocated to partners remained the same, i.e., 175 vehicles. Additionally, the Representation was yet to conduct a needs assessment to inform its decisions on the number of vehicles partners required to implement projects.

Programme performance

16. The Representation had completed its first full programme cycle in the new results-based management system, COMPASS at the time of the audit. However, some of the issues from the old system, Focus, remained predominant in the new one, thereby impacting its effectiveness in providing reliable information for decision-making and planning. For instance,

- The Representation was at the time of audit still completing its reporting for 2022, which was too late to serve as input for decision making and planning for 2023.
- No performance indicators were in place to support the measurement of progress made in implementing some key strategic priorities. For instance, the Representation did not have indicators and targets to measure the reduction of refugee status determination (RSD) backlogs, yet this was one of its strategic objectives.
- Some results in the 2022 narrative report could not be agreed to the results reported against indicators and targets in COMPASS, e.g., the receipt and distribution of in-kind items.
- Inconsistencies in translating performance indicators and targets from signed Project Partnership Agreements (PPAs) with partners to COMPASS impacted the Representation's measurement of performance. For example, the targeted timelines from registration to first instance asylum decision was 550 days but this was not reflected in the government partner's PPA.

The Representation took action to improve the risk management

17. The Representation had a high number of defined risks, i.e., 17 risks. This was partly due to overlapping risks, e.g., five risks which were related to fraud. On the other hand, some key risks were not

identified, e.g., the limited capacity of government services to include refugees in national systems and gaps in the livelihoods programme. The audit also noted that the Representation did not have meetings to monitor risks since October 2022. After the audit field work, the Representation implemented corrective measures to enhance its risk management by instituting monthly risk management committee meetings at the Representation and field levels. Based on the action taken, no recommendation was raised.

18. The above matters were attributed to gaps in the Representation’s strategic planning processes, which would need to be addressed otherwise it would not deliver services to forcibly displaced persons effectively, thereby increasing their protection risks.

(1) The UNHCR Representation in Niger should enhance the implementation of its strategic plan by: (a) developing operational plans to support the implementation of its multi-year strategy including the mainstreaming into national systems; and (b) reviewing the cost-effectiveness of current arrangements in delivering services to forcibly displaced persons.

UNHCR accepted recommendation 1 and stated that the Representation will review and validate its multi-year plan in preparation for its 2024 programme. The Representation has already initiated a comprehensive review of existing sector strategies, and where these did not exist, sector strategies are under development, so that each of the sector strategies are interrelated, supportive of each other and coherent with the general vision of greater socio-economic integration of refugees.

B. Gender-based violence

Need to strengthen service delivery to survivors of gender-based violence

19. Per the Representation’s 2022 annual report, women and girls comprised 84 per cent of all GBV cases, 39 per cent of whom were women and children under 18 years of age. Also, 17 and 30 per cent of the incidences were rape and sexual assault cases and early marriages respectively. Therefore, GBV prevention and response was one of the Representation’s nine strategic priorities. Thus, the Representation needed to have a strategy and standard operating procedures (SoPs) to direct related programme activities. The Representation implemented GBV activities through seven partners with expenditures totaling \$2.8 million during the audit period.

Planning

20. The Representation did not have a strategy to direct the GBV programme during the period under review and only developed one in 2023. Furthermore, the Representation’s delivery of services to survivors in accordance with this strategy was constrained by the lack of formal and informal justice structures, as well as challenges in accessing survivors due to insecurity, flooding and poor infrastructure. The Representation identified risks in its risk register that needed to be mitigated for the achievement of the GBV strategic objectives. However, the mitigating actions were not being implemented thereby increasing the exposure of displaced persons to the risk of GBV as noted in the paragraphs below.

21. Despite having GBV related statistics in its annual report, the Representation did not have an effective system for collecting and reporting reliable GBV data to inform its planning and decision making. The Representation had not implemented the GBV case management module in ProGres version 4 at the time of the audit. Additionally, two of the seven partners were using the GBV information module to collect data, with the other five using worksheets. This impacted the reliability of available GBV data including aggregate statistics on reported incidents by type, demographic profile of survivors, alleged perpetrators and referrals made for services. The Representation identified the lack of reliable GBV data in its risk

register but the proposed actions to mitigate this risk, i.e., the development of a system for recording, analyzing and reporting GBV case data were yet to be implemented.

GBV prevention

22. The Representation implemented prevention activities targeting groups at increased risk of GBV. This included reaching 40,064 persons through 937 awareness-raising sessions in 2022. However, other proposed actions listed in the risk register regarding prevention of GBV, i.e., placing flyers in the camp and/or in hosting areas so as to create GBV awareness was yet to be implemented.

23. Safety audits were also not conducted to identify key risk factors for prioritization when designing GBV prevention and response programmes. For instance, one key risk factor was that 2.6 million children (64 per cent girls) of school going age were not in school, which exposed them to GBV. Also, the audit did not see evidence that these prevention activities targeted socio-cultural norms that influenced changes in behavior, e.g., early marriage.

Response and case management

24. The Representation, through its implementing partners, primarily provided psycho-social support and material assistance and dignity kits to GBV survivors. Other core elements of the response regarding survivors' safety and health and facilitating their access to justice were not prioritized. For instance, only 10 per cent of rape cases had received health assistance within the first 72 hours as required. Additionally, the Representation had only one safe house located in Niamey despite a related risk having been identified in the risk register for mitigation. This increased the risk that GBV survivors to further harm from perpetrators. Moreover, survivors were not referred to other programmes meant to support their recovery and empowerment, e.g., livelihoods. This reflected gaps in the SOPs in place.

25. The caseworker to survivor ratio was 1:119 active cases which is much higher than the recommended ratio of 1:15-20 per the GBV guideline. Further, case workers including their supervisor were male, which was not ideal considering that most survivors were female and children. This impacted the effective management of GBV cases. For instance, the audit noted from the sample of cases reviewed in Diffa that the files were incomplete, i.e., they did not have consent forms nor documentation to evidence follow-up of cases by the partner. Additionally, many survivors only received cash assistance even when a different response was required. For instance, a seven-year-old child that had been neglected was given cash assistance and not nutrition and psychosocial support and the case remained open without any follow-up conducted.

26. The gaps in case management were caused by inadequate partner capacity to deliver services to GBV survivors. The GBV implementing partner was selected despite having been ranked eighth in a selection process that happened in 2022. This was on the basis that they would bring other funding to the programme. Not only did the partner lack technical capacity to effectively conduct case management, but they did not bring the additional funding into the programme as expected.

Coordination and monitoring

27. The Representation was responsible for coordinating the work of stakeholders in the multi-sectoral GBV response. However, instituted coordination mechanisms were not operational, e.g., monthly GBV meetings were not conducted in the two years under audit. The Representation had also not, at the time of the audit, reached formal agreement with key stakeholders on the roles, responsibilities, and mutual accountabilities they had regarding GBV. Further, the Representation was yet to advocate for the inclusion of refugees in national GBV prevention programming, and through targeted interventions, as appropriate.

The Representation had identified the need for cross-sectoral coordination in its risk register but this was not mitigated as planned.

28. At the programme level, the limited coordination among implementing partners that provided health care, psychosocial, safety and legal support affected the Representation's delivery of services to survivors. Additionally, the signed PPAs did not reflect partners' roles, responsibilities and accountabilities in the GBV programme, and this contributed to the gaps identified in service delivery and impacted survivors' recovery from GBV. Moreover, the multifunctional team did not monitor partners' delivery of services and assistance to GBV survivors as required, e.g., the year-end monitoring for 2021 and 2022. Also, available monitoring reports only listed challenges partners faced in implementing GBV programmes and did not assess whether goals in the approved work plan or performance targets were met.

29. The above occurred due to gaps in the SoPs and the Representation's inadequate management oversight over partners' implementation of programme activities. This impacted the effectiveness of prevention activities in reducing GBV risks and the delivery of the Representation's provision of necessary support and assistance to survivors to support their recovery from the long-term effects of GBV.

(2) To ensure the delivery of quality gender-based violence prevention, mitigation and response programme interventions, the UNHCR Representation in Niger should update its standard operating procedures, including measures to strengthen the monitoring of related activities implemented by partners.

UNHCR accepted recommendation 2 and stated that a full review leading to a greater inclusion and integration into the existing national strategy will be undertaken. In this context, the Representation will conduct a joint review of the existing SOPs together with other key stakeholders.

C. Fair protection process and documentation

Need to address performance and fraud related risks in processing ETM

30. The Government of Niger and the Representation had been implementing the ETM since 2017, whereby potential asylum seekers and refugees with serious protection concerns were evacuated from Libya to Niger to undergo RSD and resettlement assessments. The ETM was fully funded for 33 months (2022-2024) through earmarked funding totaling \$40.2 million. The funds covered staff, equipment, assistance to evacuees and RSD processing costs. Since the start of ETM project in 2017, the Representation had processed 4,242 evacuees, with another 584 outstanding at the time of audit. OIOS review noted important gaps.

31. Segregation of duties - The Representation assessed ETM cases using agreed upon criteria developed alongside UNHCR's Division of International Protection. Under the merged RSD/resettlement process, one case worker processed RSD and resettlement at the same time while for complex cases (31 per cent of cases in 2022) separate RSD processes were conducted. For merged assessments, there was inadequate segregation of duties with case workers conducting RSD and resettlement processes and also being allowed to make changes to key registration data, such as, names, date of birth and country of origin. This raised the risk of fraud, with the related risk identified in the risk register and rated as high. Moreover, the Representation was not using biometric identification when conducting case interviews, which raised the risk of fraud.

32. Inadequate data change detection and review - To mitigate the risk above, the Representation required that case workers flag changes to registration data in ProGres so that an independent person

reviews the former's entries. However, this control was ineffective since it had to be initiated by the case worker it was meant to check. Additionally, from the files reviewed, the audit could not confirm that all changes to registration data had been reviewed by an independent person. The Representation could have implemented other controls that typically mitigate this risk such as by reviewing the audit report function in ProGres to detect any inappropriate changes made to the registration data.

33. Inadequate documentation - Further, key documentation was missing in the case files, particularly for merged processing, which carried higher risks than the case for individual processes where duties were not segregated. The physical files reviewed for merged cases had only the resettlement registration form, with other key documentation missing, e.g., copies of refugee documents, evidence of reviews, and the completed action sheet on the way forward. The Representation attributed the lack of documentation to interviews being conducted and maintained at other locations. Additionally, no physical files were maintained during the COVID-19 pandemic period. This indicated a need for the Representation to strengthen the filing of documentation related to RSD and resettlement case processing. Consideration needed to be given to developing electronic files and to ensure integrity of its decisions.

34. Unrealistic performance target - The Representation's set targets in the context of the ETM were 120 individual and 160 merged resettlement/RSD submissions per caseworker per year. However, these targets were not achieved in 2022 with the five case workers only making 106 (instead of 600) RSD and 347 (instead of 800) merged resettlement/RSD submissions. The Representation attributed the low performance to: (i) having to process complex cases with credibility issues; (ii) internet connectivity challenges and electricity outages; (iii) extra information gathering required on time spent in Libya; (iv) limited availability of interpreters for different languages; and (v) high staff turnover and absences, with their replacements requiring training. These justifications indicated that set timelines for processing ETM cases in the Niger context were unreasonable and established targets unrealistic and thus should have been adjusted.

35. Long outstanding cases - The long processing timeframes due to complexity and credibility issues resulted in some ETM evacuees having to wait for years before their cases would be processed. For instance, at the time of the audit, 44 individuals that arrived between 2018 and 2020 had not been processed. The Representation had not sufficiently prioritized the long pending cases and the individuals continued to live in the Hamdallaye settlement in sub-optimal conditions since it was not meant to be a longer-term residence. Furthermore, the Representation bi-weekly monitoring report of case processing did not flag the long pending cases because the report did not cover the time of arrival in Niger.

36. The issues above suggest that there is a need to conduct an assessment of the process and capacity to identify practical measures to enhance the management of ETM including the management of the fraud risks. If unaddressed, this may result in fraud and holding evacuees in sub-optimal conditions for long waiting periods.

(3) The UNHCR Representation in Niger should review its processes and capacity and take measures to improve the management of Emergency Transit Mechanism cases, including enhanced mitigation of fraud risk.

UNHCR accepted recommendation 3 and stated that the Representation will improve physical filing storage and tracking systems for cases and generate and include audit reports in its RSD and RST reviews. The operation will also introduce BIMS verification before RSD and RST interviews and set realistic targets for RSD processing and use these to inform its staffing needs. Long outstanding cases are already being tracked on a weekly basis by the RSD and RST units and will be prioritized for finalization when opportunities arise.

Need to implement a continuous registration process to keep refugee data up to date

37. At the time of audit, Niger hosted over 300,000 refugees and asylum seekers from neighboring countries. The Representation had supported the Government of Niger with a country-wide individual biometric verification and registration exercise for all asylum seekers and refugees. This enabled them to obtain more reliable data, issue relevant documentation and update specific needs categories in ProGres. However, because the verification exercise was last conducted in 2017 and considering that continuous registration was not consistently done, data on refugees and asylum seekers was not up to date. The Representation started a verification exercise in 2022 with over half of the population (161,000) verified, key registration data updated, biometrically enrolled and new identification cards issued at the time of the audit.

38. The verification exercise was resource intensive, with \$7.6 million spent against a budget of \$10.6 million and involving a manpower of over 280 people. Considering the reductions in available funding, the Representation needed to strengthen its continuous registration processes to ensure data and documentation are kept up-to-date and to avoid having to conduct such costly exercises in the future. The Representation together with the government partner was yet to develop a plan to implement continuous registration for the country.

39. Furthermore, in order to keep data up-to-date, staff and partners needed to document assistance, protection interventions and update vulnerabilities in ProGres. The audit noted that staff did not systematically record all protection and assistance interventions to displaced persons in ProGres. Also, partners were not connected to ProGres so assistance provided to displaced persons would be recorded in a timely manner. Further, biometric identification was not consistently used to identify beneficiaries for assistance and/or protection interventions. The issues above were caused by inadequate procedures on the use of ProGres by staff and partners.

40. The above impacted the availability of reliable data of displaced persons for planning and design of programmes, targeting of beneficiaries and decision-making regarding interventions and solutions.

(4) The UNHCR Representation in Niger in coordination with the Government of Niger should implement continuous registration and grant partners access to ProGres so they record assistance provided to forcibly displaced persons in a timely manner.

UNHCR accepted recommendation 4 and stated that UNHCR partners will gradually be granted access to proGres from December 2023 onwards. The Representation has also drafted a one-pager outlining the key strategic steps towards developing a cost-effective and sustainable continuous verification model using different opportunities and modalities such as documentation renewal, strengthening collaboration with partners providing assistance to refugees with a view to linking assistance to updated documentation, assistance tracking and analysis, capacity building sessions to partners, spot checks, and physical verifications at the group level using mobile devices.

D. Livelihoods and self-reliance

Need to assess the impact of past livelihood projects to guide the development of the next strategy

41. The Representation implemented livelihoods projects in 2021 and 2022 through five and six partners with expenditures of \$1.5 million and \$0.6 million respectively. The Representation supported livelihood projects in self-employment, vocational training, agricultural/livestock production and business grants. To increase displaced persons' self-reliance thereby reducing their dependency on humanitarian

support, the Representation needed expertise to plan, manage and monitor livelihood programme implementation.

42. Refugees, through the participatory needs assessments, identified livelihoods and self-reliance as one of their major needs. The Representation did not have a livelihoods strategy in the period under review but it was developing a strategy for 2023-2026 at the time of the audit. The draft strategy was aligned to the global UNHCR strategy and informed by a socio-economic assessment. However, the strategy did not have an appropriate framework against which the extent of its success would be measured. Furthermore, OIOS review of the implementation of the programme observed some important gaps, as below.

43. Considering the limited available resources, the Representation needed criteria to ensure the targeting of the most vulnerable as beneficiaries of the livelihoods programme. However, the Representation did not have set criteria against which beneficiaries were selected for livelihoods projects and cash for business grants. Further, the list of beneficiaries compiled by partners did not have ProGres numbers and thus, there was no basis against which to validate that they were bona fide refugees.

44. OIOS visited several livelihoods projects implemented by partners in Ouallam and in Sayam Forage, which primarily were in the areas of agriculture, vegetable gardens and small business projects which appeared successful. However, the Representation did not monitor the livelihoods projects to ensure that they were successful and determine that they were reaching intended beneficiaries with the right interventions. The Representation attributed its inability to monitor projects to limited access to sites due to insecurity and travel restrictions caused by the COVID-19 pandemic. Further, the Representation had not assessed the impact of livelihoods projects since 2021 in reducing displaced persons' dependence on UNHCR for assistance. This impact assessment would also have informed the latter livelihoods strategy.

45. The Representation reported its achievements against set targets in the COMPASS system for the 2022 results. However, performance indicators were input and process indicators and thus were inadequate in measuring the outputs and outcomes of the livelihood projects. Further, the COMPASS system lacked credible results information for implemented livelihoods programmes. There were also inconsistencies in the indicators, targets and results listed in COMPASS and those in partner annual reports. Furthermore, the Representation did not analyze reasons for non-performance nor take appropriate action to address it. For example, the Representation helped only 14,869 beneficiaries out of a target of 35,000 access agriculture/livestock in 2022. In the same year, it was only able to provide vocational training to 135 beneficiaries out of a target of 3,465.

46. While the restrictions occasioned by the COVID-19 pandemic and insecurity in parts of Niger constrained the effectiveness of the livelihoods programme, it was also impacted by inadequate staff resources to lead the planning, programme design, management and monitoring of livelihood programmes.

(5) To ensure that the cost-effective implementation of the livelihoods programme, the UNHCR Representation in Niger should: (a) assess the impact of its livelihood programmes as a basis for redesigning programme interventions; (b) institute criteria for the selection of beneficiaries; and (c) strengthen its monitoring of activities implemented by partners.

UNHCR accepted recommendation 5 and stated that impact assessment will be conducted during the first quarter of year 2024. 2024 interventions will be readjusted accordingly. The beneficiary selection criteria has been institutionalized and is currently being implemented. The monitoring of implementing partners is being done at different levels, i.e., through multifunctional teams, monthly meetings with implementing partners, weekly situation reports and field visits.

E. Non-food item distribution and warehousing

Need to establish the requirements for non-food items and enhance controls over their distribution

47. The Representation held NFIs stock totaling \$25 million in four warehouses that were managed by a partner. Another partner distributed NFIs totaling \$14 million in 2022, \$13 million of which were clothes. The Representation needed to ensure that beneficiaries are identified in accordance with criteria and that NFIs are received, stored, issued, distributed and properly accounted for.

48. Included in the NFIs stock held in the warehouses at the time of the audit were 14,812 bales of clothes totaling \$23 million for which no plan for distribution was in place. This was the balance of clothes from a \$37 million donation received in 2022. The donation value was higher than the Representation's annual programme budget. At the time of audit, the Representation was also holding large quantities of other NFIs that exceeded the amounts it distributed annually. These included buckets, jerry cans and blankets held in Diffa warehouse, and sleeping mats, tarpaulins and blankets in Niamey warehouse.

49. The cost of carrying these large stocks of slow-moving items for long periods of time was high (budgeted at \$1.6 million in 2023). Informed by a needs assessment, the Representation needed to determine how much of the NFIs should be disposed of, e.g., by sharing them with other countries. The Representation also needed to conduct a cost benefit analysis to determine whether the use of cash assistance was more cost-effective mode of service delivery than NFIs.

50. The audit tested a sample of items in the Niamey and Diffa warehouses and noted that except for the clothes, the physical count matched the records. The audit faced challenges in counting the bales because they were stacked to the roof of the warehouse. The Representation conducted the physical count later and identified an unexplained difference of 138 bales (valued at \$304,000) more than the amount in the records. Also, there was a risk that the clothes would be damaged by the hot weather conditions.

51. Another warehouse was holding 292,226 kilograms of cooking gas totaling \$170,000. However, the audit was informed that this warehouse did not exist, and the amount recorded under it was an advance payment made to a supplier and not inventory held by the Representation. The purchase of gas dated back to between 2015 and 2017, and with deliverables had been made since October 2019. Moreover, the supplier disputed the quantity of gas held in trust for the Representation and confirmed only 125,286 kilograms totaling \$73,000. Given the long passage of time and inadequate proper handover from previous management, it was doubtful that the difference of \$97,000 would be recovered. The Representation also did not have cylinders to collect the cooking gas and purchases of these would be at a cost.

52. The Representation had distribution lists that had been thumb-printed by beneficiaries as evidence of receipt of NFIs. However, the NFIs listed on the thumb-printed distribution lists could not be reconciled to the items that had been issued for distribution from the warehouses. There were also no reconciliations performed between the items issued from the warehouse and what was distributed.

53. The Representation is required to monitor but did not have reports to evidence that it had conducted on-site monitoring of distributions and thus could not provide assurance that NFIs reached intended beneficiaries. The Representation's performance framework in COMPASS did not include indicators and targets for NFIs and thus did not report on distributions conducted in its 2022 annual report.

<p>(6) The UNHCR Representation in Niger should: (a) develop a plan to distribute all non-food items (NFIs) held for long periods of time; (b) properly account for NFIs and report losses for write-offs; and (c) through monitoring ensure that NFIs reach intended beneficiaries.</p>

UNHCR accepted recommendation 6 and stated that the Representation will: (a) prepare and share an NFI distribution plan based on needs; (b) undertake a thorough reconciliation of distribution reports, distribution lists and items released from warehouses. Any losses will be duly reported to the HAMB. (c) finalize the recruitment process of planned program staff whose prime responsibility will be to set up a monitoring system of needs, properties and equipment, as well as the distribution of NFIs.

(7) The UNHCR Representation in Niger should conduct a cost-benefit analysis to inform a decision whether to change its mode of service delivery to cash assistance.

UNHCR accepted recommendation 7 and stated that a cost benefit analysis of non-food item distribution compared to cash-based intervention will be conducted and results will be shared.

F. Procurement and contract management

Need to strengthen controls over procurement planning, purchasing process, and oversight.

54. For the period under review, January 2021 to December 2022, the Representation issued 2,497 Purchase Orders (POs) totaling \$19.62 million. To ensure the procurement process results in best value the Representation needed to: (i) prepare an annual procurement plan; (ii) initiate timely procurement activities in accordance with the procurement plan; (iii) ensure adequate oversight over the procurement activities; and (iv) ensure that goods and services are delivered in full, on time and in accordance with the specification.

55. The Representation did not have comprehensive annual plans as a basis for guiding and against which monitoring of purchases would be conducted. This resulted in the Representation conducting most purchases in quarter four when funds were available. For example, the Representation incurred 31 and 45 per cent of the annual procurements in 2021 and 2022, respectively, between the month of November and December. Procurements were therefore undertaken in an ad hoc manner; thereby failing to save time and obtain volume discounts, that would have realized had requirements been consolidated, e.g., the construction for rainwater drainage structures totaling \$188,570; and the purchase of hygiene kits totaling \$23,488.

56. The Representation during the period under review piggy backed on other UN agency contracts to reinforce its procurement capacity and supply networks and obtain best value. However, this was only for provision of internet (\$2,306,053), security (\$719,266) and supply of fuel (\$959,747). The Representation did not proactively seek opportunities to piggy-back against other United Nations procurement processes as recommended under the mutual recognition policy for other services such as cleaning (\$332,465); and insurance (\$250,000). Additionally, the contract for financial services (\$250,000) against which the Representation piggy backed had expired in September 2021.

57. The Representation had limited engagement with the United Nations Operations Management Team. This was a missed opportunity to engage with other technical experts on items that were of mutual interest as well as on ways of executing its mandate in a challenging operating environment. For instance, the Representation could have coordinated the purchase and distribution of school kits (\$184,181) with the relevant United Nations agency. Such decisions needed to be determined as part of the strategic planning and be informed by comparative advantage assessments and/or cost-benefit analyses.

58. The audit noted that 104 purchases worth \$1,036,426 were made without purchase orders (POs), even though the individual amount in each case exceeded the \$4,000 threshold, thus losing the opportunity

for higher competition and better quality. Furthermore, the audit reviewed 21 purchase orders totaling \$2,941,040 and identified the following:

- The Representation did not undertake competitive bidding for 6 out of the 21 cases sampled - The Representation in three cases followed sole source method without conducting due diligence to ensure that the bid represented best value for money. For example, the Representation awarded a contract for the supply of sports equipment (\$72,595) to a vendor with no solicitation. The Representation sought approvals for ex post facto notifications in October 2022 for the supply of electricity for 10 months (\$92,047); supply of water (\$9,868) and the purchase of transformer (\$45,030), without proper justification for the exceptions.
- There were purchase orders totaling \$848,000 that were raised in 2020 and 2021 which had not been fulfilled, i.e., goods and services ordered were yet to be delivered.
- A contract for the procurement of cleaning services totaling \$119,032 was granted and later extended by a month despite the vendor having a potential conflict of interest with the requesting unit.
- Criteria were not clearly defined and thus additional parameters introduced at evaluation gave vendors undue advantage. For instance, while the criteria did not require that bidders for the supply of school kits (\$184,181) include transport, those who included it were rated highly.

59. The audit noted that there were several extensions of contracts beyond the expiration date of contracts particularly for admin procurements, e.g., internet services security, cleaning and maintenance. The contract for security services totaling \$143, 029 was extended when the long-term agreement had expired. Another vendor contracted to drill a borehole (\$113,455) requested for an increase of 30 per cent to the contract (\$34,036) because of an error during submission of tender. The Local Committee on Contract did not identify these procedural flaws raised above for rectification and this indicated the need to strengthen their capacity.

(8) The UNHCR Representation in Niger should implement an action plan to strengthen its procurement function and oversight capacity to ensure compliance with relevant regulations.

UNHCR accepted recommendation 8 and stated that the Representation will finalize and share its 2024 annual procurement plan based on the results of the needs assessments conducted by the Multi-Functional Teams in the field. Training on the general principles and goals of procurement procedures as described in the UNHCR's procurement policies will be organized by the end of the first quarter of 2024 for all LCC's members including all senior staff in the operation.

IV. ACKNOWLEDGEMENT

60. OIOS wishes to express its appreciation to the management and staff of UNHCR for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	The UNHCR Representation in Niger should enhance the implementation of its strategic plan by; a) develop operational plans to support the implementation of its multi-year strategy including the mainstreaming into national systems; and b) review the cost-effectiveness of current arrangements in delivering services to forcibly displaced persons.	Important	O	Receipt of evidence of: (i) sector strategies or plans for key strategic objectives coordinated with development partners; (ii) review of programme's cost effectiveness; and (iii) improvements in performance management to ensure consistency and effectiveness.	31 December 2024
2	To ensure the delivery of quality gender-based violence prevention, mitigation and response programme interventions, the UNHCR Representation in Niger should update its standard operating procedures including measures to strengthen the monitoring of related activities implemented by partners.	Important	O	Receipt of evidence of: (i) an annual GBV situation assessment for each key location, that informs planning and prioritization processes; (ii) updated GBV SOPs; (iii) coordination meetings; and (iv) effective monitoring by protection staff to ensure adequate case management procedures.	31 December 2024
3	The UNHCR Representation in Niger should review its processes and capacity and take measures to improve the management of Emergency Transit Mechanism cases, including enhanced mitigation of fraud risk.	Important	O	Receipt of evidence of: (i) effective case review including implementation of audit report review in ProGres for all cases; (ii) biometric identification; (iii) adequate case filing; (iv) prioritizing long pending cases; and (v) setting realistic targets to measure case processing performance.	31 December 2024
4	The UNHCR Representation in Niger in coordination with the Government of Niger should implement continuous registration and grant partners access to ProGres so they record assistance	Important	O	Receipt of evidence of an agreed plan for effective continuous registration in Niger; and recording protection interventions and assistance in ProGres by partners and staff.	31 December 2024

² Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

³ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁴ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁵ Date provided by UNHCR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
	provided to forcibly displaced persons in a timely manner.				
5	To ensure that the cost-effective implementation of the livelihoods programme, the UNHCR Representation in Niger should: (a) assess the impact of its livelihood programmes as a basis for redesigning programme interventions; (b) institute criteria for the selection of beneficiaries; and (c) strengthen its monitoring of activities implemented by partners.	Important	O	Receipt of evidence of an impact assessment report for 2023 livelihood activities as a basis for redesigning its livelihood programme.	31 December 2024
6	The UNHCR Representation in Niger should: (a) develop a plan to distribute all non-food items (NFIs) held for long periods of time; (b) properly account for NFIs and report losses for write-offs; and (c) through monitoring ensure that NFIs reach intended beneficiaries.	Important	O	Receipt of evidence of: (i) inventory distribution plan for inventories on hand; (ii) the submission of the cooking gas case to the Headquarter Asset Management Board; and (iii) increased distribution controls that ensure accountability over NFIs and related UNHCR monitoring reports.	30 September 2024
7	The UNHCR Representation in Niger should conduct a cost-benefit analysis to inform a decision whether to change its mode of service delivery to cash assistance.	Important	O	Receipt of evidence of cost benefit analysis of NFI distribution compared to cash.	30 September 2024
8	The UNHCR Representation in Niger should implement an action plan to strengthen its procurement function and oversight capacity to ensure compliance with relevant regulations.	Important	O	Receipt of evidence of: (i) comprehensive procurement plans; and (ii) training of Local Committee on Contracts.	31 December 2024

APPENDIX I

Management Response

Management Response

Audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
1	The UNHCR Representation in Niger should enhance the implementation of its strategic plan by; a) develop operational plans to support the implementation of its multi-year strategy including the mainstreaming into national systems; and b) review the cost-effectiveness of current arrangements in delivering services to forcibly displaced persons.	Important	Yes	Senior Development Officer	31 December 2024	<p>One of the pledges the Government of Niger will present in the context of the upcoming Global Refugee Forum (13 and 14 December 2023) is about developing and implementing a National Policy on Protection and Solutions for Refugees in Niger. This document will serve as a guide to orient and structure development interventions in favor of refugees and host communities in key areas of public social services, including health and education. This policy will no doubt help considerably structure and prioritize UNHCR's own programming and hopefully also help mobilize resources from other actors to strengthen the inclusion of refugees into national services.</p> <p>In the meantime, UNHCR's Representation in Niger will undertake a mapping of current and planned interventions from development actors, especially in the areas of basic services and livelihoods. It will also encourage development actors to include refugees in their plans and projects and advocate for the inclusion of specific refugee outcome indicators tracking the progress these</p>

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>interventions may have on the welfare of the refugee population.</p> <p>Development actors are usually not very keen to share information about their programme. This approach will hence require time and determination before it starts yielding significant results.</p> <p>In the context of reviewing and validating its multi-year plan in preparation for its 2024 programme, the Representation has already initiated a comprehensive review of existing sector strategies, and where these did not exist, sector strategies are being developed, so that each of the sector strategies are properly interrelated, supportive of each other and coherent with the general vision of greater socio-economic integration of refugees.</p> <p>This exercise, once completed, will be an opportunity to identify gaps that are neither covered by UNHCR and its partners nor by other actors. The identified gaps will be prioritized in terms of advocacy and recommended to development actors for the design of development interventions to achieve comprehensive socio-economic inclusion of refugees through structuring and long-term</p>

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						projects that support durable solutions.
2	To ensure the delivery of quality gender-based violence prevention, mitigation and response programme interventions, the UNHCR Representation in Niger should update its standard operating procedures including measures to strengthen the monitoring of related activities implemented by partners.	Important	Yes	GBV Officer	31 December 2024	<p>While a multiyear strategy (2022-2027) has been developed and is now in place, a full review leading to a greater inclusion and integration into the existing national strategy will be undertaken through the commissioning of a dedicated consultancy or with the assistance of the Regional Bureau and in close coordination with government authorities and other key actors in the GBV sector.</p> <p>(a) Once properly developed, the refugee strategy will lead to the preparation, carried out in close consultation with key GBV actors to a yearly plan of action to be endorsed and validated by government authorities. The Representation will ensure a wide dissemination of both the strategy and the yearly plan of action to the authorities of Niger and to all partners involved in the implementation of GBV-related interventions.</p> <p>(b) In this context, the Representation will conduct a joint review of the existing SOPs together with other key stakeholders. The SOPs will take into consideration GBV prevention, coordination, case management and monitoring programs for all people in</p>

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>Niger targeted by the strategy with a special attention to those falling under UNHCR's mandate.</p> <p>The action plans for disseminating the multi-annual strategy and updating SOPs will be developed and shared. These activities will be documented which will serve as evidence for the actions taken to respond to the recommendation</p>
3	The UNHCR Representation in Niger should review its processes and capacity and take measures to improve the management of Emergency Transit Mechanism cases, including enhanced mitigation of fraud risk.	Important	Yes	Senior Protection Officer	31 December 2024	<p>The operation agrees to the recommendation.</p> <p>Notably, the operation agrees to the recommendation by the audit to improve physical filing storage and tracking systems for cases processed through MSRR. This process has already started with the relocation and reorganization of physical files. In addition, filing cabinets with locks will be provided in the Maison Bleu to enhance file security at the interview sites which are located outside the country office. The focal point for filing is responsible for tracking file movements using a log tracking.</p> <p>Challenges with the limited electronic storage capacity in the shared drive impacting on electronic filing are being addressed with the ICT unit.</p> <p>The operation agrees to generate and include audit reports in its RSD and RST reviews. The operation will also</p>

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>introduce BIMS verification before RSD and RST interviews.</p> <p>The operation agrees to improve realistic target setting in RSD/MSRR processing, to inform staffing needs.</p> <p>Long outstanding cases are already tracked on a weekly basis by the RSD and RST units and prioritized for finalization when opportunities arise.</p>
4	The UNHCR Representation in Niger in coordination with the Government of Niger should implement continuous registration and grant partners access to ProGres so they record assistance provided to forcibly displaced persons in a timely manner.	Important	Yes	Operations Data Management Officer	31 December 2024	<p>The Representation has begun working on it since 2022, before the audit, as it was identified and presented to the management of the Representation as a major concern with strong implications on the other sectors.</p> <p>Meetings were held with the Government and WFP to address assistance recording gaps in proGres and a capacity building workshop in Registration was organized for all the Government staff across the country in May 2023.</p> <p>Government partner has access to and use proGres since 2022. Other UNHCR partners will gradually gain access to proGres from December 2023 onwards.</p> <p>The Representation has also drafted a one-pager outlining the key strategic steps towards developing a cost-effective and sustainable continuous verification model using different opportunities and modalities such as documentation renewal,</p>

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>strengthening collaboration with WFP and other partners providing assistance to refugees with a view to linking assistance to updated documentation, assistance tracking and analysis, capacity building sessions to partners, spot checks, and physical verifications at the group level using mobile devices.</p> <p>The Representation has initiated the contextualization of the model to include the specific characteristics of each region and is expected to finalize a comprehensive strategy and proof of concept by the end of the first quarter of 2024.</p> <p>A pilot has started in Madaoua (Tahoua region) where the exercise proved to be conclusive.</p>
5	To ensure that the cost-effective implementation of the livelihoods programme, the UNHCR Representation in Niger should: (a) assess the impact of its livelihood programmes as a basis for redesigning programme interventions; (b) institute criteria for the selection of beneficiaries; and (c) strengthen its monitoring of activities implemented by partners.	Important	Yes	Livelihood Officer	31 December 2024	<p>Observation (a) accepted: Impact assessment will be conducted during the first quarter of year 2024 (evidenced by: 2024 planning). 2024 interventions will be readjusted accordingly.</p> <p>Observation (b) accepted and already implemented: The beneficiary selection criteria has been institutionalized and is currently being implemented</p> <p>Observation (c) is already implemented: The monitoring of implementing partners is being done at different levels: through multifunctional teams; monthly</p>

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						meetings with implementing partners; weekly situation reports and field visits
6	The UNHCR Representation in Niger should: (a) develop a plan to distribute all non-food items (NFIs) held for long periods of time; (b) properly account for NFIs and report losses for write-offs; and (c) through monitoring ensure that NFIs reach intended beneficiaries.	Important	Yes	Senior Programme Officer	30 September 2024	<p>(a) The operation will prepare and share an NFI distribution plan based on needs assessed on the ground for the long pending inventories by March 2024. This plan would include a list of all items to be distributed, quantities, locations and populations to receive the items.</p> <p>(b) The operation will undertake a thorough exercise of reconciliation of distribution reports, distribution lists and items released from warehouses. Any losses will be duly reported to the HAMB with all supporting documents by June 2024.</p> <p>By March 2024, the Representation will finalize the recruitment process of planned program staff whose prime responsibility will be to set up a monitoring system of needs, properties and equipment, as well as the distribution of NFIs. This Program staff will act as NFI Manager and will provide support to the multifunctional team in coordinating and managing all NFI activities within the operation of Niger. The Niger Operation, with support from the Regional Bureau, will also develop SOPs for NFI distribution for</p>

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						both regular and seasonal distributions.
7	The UNHCR Representation in Niger should conduct a cost-benefit analysis to inform a decision whether to change its mode of service delivery to cash assistance.	Important	Yes	Senior Programme & CBI Officer	30 September 2024	<p>A cost benefit analysis of non-food item distribution compared to Cash-Based Intervention will be conducted and results will be shared as requested by June 2024. Based on the national Minimum Expenditure Basket, preliminary indications on cost analysis are already available with the costing of the non-food basket and the support costs are determined. In addition, protection concerns and benefits on market-based response are identified.</p> <p>The analysis will form part of an overall assessment which will lead to the design of a new multi-purpose cash transfer programme using mobile money and targeting the most vulnerable families among the refugees, IDP and host communities. It is worth acknowledging that the senior management in Niger is actively promoting CBI as an implementation modality.</p> <p>Several challenges persist in a country marked by scarce and unreliable banking infrastructure, compounded by the authorities' reluctance to embrace the idea of cash transfers in certain localities. Nevertheless, it is crucial to emphasize ongoing efforts to implement alternatives and maintain continuous advocacy, which is further strengthened through the</p>

Rec. no.	Recommendation	Critical/ Important	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						national Cash Working Group (CWG).
8	The UNHCR Representation in Niger should implement an action plan to strengthen its procurement function and oversight capacity to ensure compliance with relevant regulations.	Important	Yes	Senior Supply Officer	31 December 2024	<p>The operation will finalize and share by December 31, 2023, its 2024 annual procurement plan designed based on the results of the needs assessments carried out by the Multi-Functional Teams in the field.</p> <p>Training on the general principles and goals of procurement procedures as described in the UNHCR's procurement policies will be organized by the end of the 1st quarter of 2024 for all LCC's members including all Senior staff in the operation. This is in addition to the mandatory e-learning module on the Committee on Contracts in UNHCR that all LCC's members should have taken.</p>