



INTERNAL AUDIT DIVISION

REPORT 2024/052

Audit of the operations of the Office for the Coordination of Humanitarian Affairs in South Sudan

While humanitarian coordination structures were established and operating effectively to enable the Office to achieve its mandate, there was room for improvement particularly in strengthening the management of the humanitarian fund

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Audit of the operations of the Office for the Coordination of Humanitarian Affairs in South Sudan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the Office for the Coordination of Humanitarian Affairs (OCHA) in South Sudan. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and internal control processes in enabling the South Sudan country office to deliver its mandate efficiently and in line with OCHA's strategic objectives. The audit covered the period from 1 January 2022 to 15 May 2024. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in humanitarian coordination in South Sudan, which included: (a) coordination of humanitarian response; (b) accountability to affected people; (c) humanitarian access; (c) management of the South Sudan Humanitarian Fund (SSHF); and (d) management of staff and other resources.

The humanitarian coordination structures in South Sudan at national and sub-national levels were established and operating effectively enabling the office to pursue collective outcomes. However, there were areas in need of improvement. Humanitarian partners focused on localization and accountability to affected people (AAP) as pledged in the 2016 World Humanitarian Summit, though better integration of risk management in their operations was needed. The Flagship Initiative (FI), launched in 2023 to align with AAP strategies, required a new roadmap and communication strategy for sustainable implementation. OIOS also observed important gaps in the management of the South Sudan Humanitarian Fund that pointed to a need for targeted measures to strengthen the governance, structure and operations of the Fund. OCHA South Sudan had implemented staff duty of care processes, conducted regular performance appraisals, and ensured mandatory training and work plans for staff, though it faced difficulties in attracting and retaining female staff that resulted in gender imbalance.

OIOS made six recommendations. To address issues identified in the audit, OCHA South Sudan needed to:

- Identify and manage specific risks relating to localization in South Sudan and explore options to complement current efforts of international organizations on localization;
- Update the roadmap on FI and the area-based leadership model to ensure they will be sustained and develop an FI communication strategy;
- Strengthen the procedures for recording and processing requests for military and civil defence assets and related communications;
- Improve the management of the SSHF in the areas of advisory board member eligibility, fund allocations, implementing partners capacity assessments and complaints and feedback mechanisms; and
- Take additional steps to achieve gender parity and regional geographical diversity in South Sudan.

In addition, OCHA needed to:

- Review the rest and recuperation entitlements of staff located in the Abyei region to ensure the cycle and lumpsum payment are aligned.

OCHA accepted the recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex 1.

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Audit of the operations of the Office for the Coordination of Humanitarian Affairs in South Sudan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the Office for the Coordination of Humanitarian Affairs (OCHA) in South Sudan.

2. By its resolution 46/182 dated 19 December 1991, the General Assembly created OCHA as a part of the United Nations Secretariat to further strengthen the collective humanitarian efforts of the United Nations system in responding to complex emergencies and natural disasters. OCHA's country and regional offices are responsible for delivering five core functions in the field: (a) coordination, (b) humanitarian financing, (c) policy, (d) advocacy; and (e) information management.

3. The OCHA office in South Sudan was established in 2011 to support the Humanitarian Coordinator (HC) in providing a coordinated humanitarian response to the situation in South Sudan. The HC is responsible for leading the humanitarian country team (HCT) in deciding the most appropriate humanitarian solutions for South Sudan. The OCHA country office is responsible for facilitating inter-cluster coordination in all phases of the humanitarian response, including needs assessments, planning, and monitoring and evaluation of interventions. The country office is also responsible for promoting coordination between non-governmental organizations (NGOs), donors and the Government to develop policies, coordinate inter-cluster issues, disseminate operational guidance and organize relevant support at the field, state and national levels. In 2023, the humanitarian operational presence in South Sudan included 271 (283 in 2022) organizations comprising 10 United Nations agencies, 83 international NGOs, 178 national NGOs. There were nine active clusters located in 78 counties and the Abyei administrative region.

4. People in South Sudan continue to face multiple compounding spells of food insecurity, macroeconomic shocks, three consecutive years of flooding, disease outbreaks, and increased sub-national violence. The number of people in need of humanitarian assistance grew from 8.9 million in 2022 to 10 million in 2023, according to the humanitarian action hub. It is projected to be 9 million in 2024, out of a population of 12.4 million people in South Sudan (73 per cent). Of these, 2.4 million are internally displaced people living in the country.

5. Humanitarian projects in South Sudan are funded in three ways: (a) annual humanitarian response plans; (b) the country-based pool fund (CBPF) known as the South Sudan Humanitarian Fund (SSHF); and (c) the Central Emergency Response Fund (CERF). The trend in humanitarian needs and financing for the country is shown in Table 1.

Table 1: Humanitarian needs and financing (amounts in billions of United States dollars)

Budget year	Current requirements \$	Funding \$	Coverage
2022	1.7	1.23	72.4%
2023	2.06	1.12	54.5%
2024*	1.79	0.77	43.10%

Source: [Homepage | Humanitarian Action](#)

*As of August 2024

6. The allocations were used to fund projects such as transportation and cash assistance, flood response, emergency primary healthcare facilities, education facilities, boreholes, pit latrines, solar yards and provision of nutrition interventions and non-food items.

7. The cost plans for OCHA South Sudan for 2022, 2023 and 2024 totalled \$11.6, \$12.0 and \$11.2 million respectively as indicated in Table 2.

Table 2: Approved cost plans for OCHA South Sudan

Budget year	Cost \$	International staff	National staff	Total approved posts
2022	11,583,129	32	51	83
2023	11,966,850	32	59	91
2024	11,178,297	29	62	91

Source: 2022 – 2024 OCHA South Sudan cost plans after revisions

8. The head of office, at the D-1 level, is responsible for managing the office and reports administratively to the Deputy Director, Operations and Advocacy Division and Chief of Africa I, and functionally to the HC in the country. The head of office is supported by two deputies, one for operations and the other for policy, and the Abyei Coordinator at the P-5 level.

9. OCHA South Sudan has a presence in Juba at the national level, and in five sub-offices in Abyei, Malakal, Bentiu, Bor and Wau.

10. Comments provided by OCHA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

11. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and internal control processes in enabling the South Sudan country office of OCHA to deliver its mandate efficiently and in line with OCHA’s strategic objectives.

12. This audit was included in the 2024 risk-based work plan of OIOS due to risks related to the coordination and delivery of humanitarian response in South Sudan.

13. OIOS conducted this audit from March to July 2024. The audit covered the period from 1 January 2022 to 15 May 2024. Based on an activity-level risk assessment, the audit covered the following higher and medium risk areas: (a) coordination of humanitarian response in South Sudan; (b) accountability to affected people; (c) humanitarian access; (d) management of SSHF; and (e) management of staff and other resources.

14. The audit methodology included: (a) interviews with key personnel of OCHA South Sudan and selected members of the HCT and cluster focal points; (b) review of relevant documentation, (c) analytical review of data; and (d) sample testing of SSHF transactions¹. OIOS covered the business risk areas relating to two key systems that are critical to the delivery of OCHA’s mandated functions: OneGMS, which supports CBPF and CERF management and the Umoja enterprise resource planning system for finance and human resources management transactions. OIOS also used data from other relevant platforms including Reliefweb, Financial Tracking System, and CBPF and CERF data hubs.

¹ The audit did not review funds for the humanitarian response plan and CERF funds as these are not managed by OCHA South Sudan.

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

III. AUDIT RESULTS

A. Coordination of humanitarian response in South Sudan

Need for guidance on designating temporary humanitarian response leadership, including definition of their authority and responsibilities

16. The Emergency Relief Coordinator (ERC) is responsible for designating an HC, following consultation with the Inter-Agency Standing Committee of the United Nations system. The position of HC in South Sudan is normally encumbered by a triple-hatted official with combined responsibilities of Deputy Special Representative of the Secretary-General in the United Nations Mission in South Sudan (UNMISS), Resident Coordinator and HC. Following the unplanned departure of the HC, the post was vacant from October 2022 to December 2023, which spanned the period of the onset of the Sudan crisis in April 2023.² During this period, the post was encumbered by heads of the country offices of two United Nations agencies on a temporary basis. OCHA stated that the delay in filling the HC post was because, as a triple-hatted position, there was a need for three entities: the Development Coordination Office, the Department of Peacekeeping Operations and OCHA, to consult on the individual best suited to take up the HC responsibilities.

17. According to interviewed clusters and HCT members, the initial humanitarian response to the Sudan crisis mainly involved outward transportation of populations arriving at the Renk border, based on a decision made by the HCT. This was led by clusters involved in onward transportation and cash assistance such as the logistics, food security and protection clusters. OIOS confirmed that over 60 per cent of the total CERF and SSHF funds allocated to humanitarian partners during the period went to clusters dealing with logistics. Humanitarian partners other than those dealing with transportation logistics and associated services, including cluster leads and relevant working groups chairs, expressed dissatisfaction about the fact that, during the period of the interim leadership, they were not involved in determining the response approach and repeatedly had to request for better coordination, information sharing and involvement in all phases of the response. This contributed to perceptions of partiality among the humanitarian partners and was blamed for issues such as: (a) failure to screen arriving populations for other needs including health and nutrition; and (b) classifying only 20 per cent of the returnee and refugee population as vulnerable, while later cluster assessments indicated that 90 per cent were in need. This also resulted in gaps in coordination of funding streams as some partners were talking to donors directly, which was raised by donors as a concern.

18. Guidelines did not exist on encumbering HC posts in the event of a prolonged unplanned absence. Further, the authority of those encumbering the HC post on temporary basis had not been defined. OCHA noted that it will, in consultation with the Inter-Agency Standing Committee, assess the need to designate a Deputy HC in the future when an HC is not appointed within three months and clearly define their authority and responsibilities.

² Conflict broke out in Sudan on 15 April 2023 resulting in nearly 400,000 South Sudanese refugees and asylum seekers residing in Sudan returning to South Sudan by November 2023, and another 420,000 anticipated in 2024.

The effectiveness of HCT meetings could be improved

19. The key humanitarian coordination structures were the HCT and Inter-Cluster Coordination Group (ICCG). HCT made key decisions on humanitarian strategies, policies and priorities, while ICCG provided advice on HCT operational strategies, concerns and gaps in humanitarian operations. Sectoral coordination was done through ICCG at the national level in Juba, and the humanitarian coordination forum at the sub-national level in 12 field locations. HCT and ICCG in South Sudan were required to meet monthly and bi-weekly respectively. OCHA South Sudan provided secretariat support to these coordination forums and in this regard prepared agendas and minutes for their meetings and was also responsible for maintaining attendance records at meetings, preparing action points and tracking participation in the meetings.

20. As of February 2024, the HCT in South Sudan was composed of 21 members including 9 United Nations agencies, 3 international NGOs, 3 national NGOs, 4 observers, one representative from ICCG (on a rotational basis) and OCHA. HCT was also meeting frequently and followed up matters arising in subsequent HCT meetings. However, available attendance records for 28 meetings held in the period January 2022 to March 2024 indicated inconsistencies in attendance patterns, with some meetings attended by as few as two out of the nine United Nations agencies in the HCT. HCT members stated that rest and recuperation (R&R) cycles sometimes conflicted with the HCT meetings and there was a need for a more structured way of scheduling the meetings to allow for more predictability and planning. OCHA South Sudan was not tracking attendance or advising the HC to ensure consistent attendance at HCT meetings.

21. In addition, the HCT terms of reference require representation in the HCT to be at the highest level normally at the country representative level or designated alternate. All HCT member organizations had designated at least one alternate member. However, several cases were noted where individuals attending were not designated as alternates. Members may consider designating more than one alternate like the United Nations Children's Fund, which had identified three alternates, and recorded the highest attendance rate of 24 out of the 28 meetings.

22. Other anomalies identified in the HCT meetings and records included:

- a. The meeting chair and the HC or alternate were not consistently identified in the attendance records, except in three instances.
- b. Attendance was not always recorded for all participants, including those attending virtually. Also, six attendance records were missing.
- c. Agendas were not always sent in advance, preventing adequate preparation for the meetings.

23. OCHA South Sudan sent approved HCT minutes to the ICCG. In addition, ICCG had a representative in the HCT who was responsible for ensuring that ICCG members were well informed of the deliberations in HCT meetings. However, clusters interviewed stated that there was a need to deliberate on some humanitarian matters in a more comprehensive manner. Consequently, they suggested that OCHA South Sudan could advocate for joint periodic meetings of ICCG with HCT to prepare for and respond to humanitarian needs in a more coordinated manner.

24. The ICCG was chaired by the deputy head of OCHA South Sudan (operations). A review of 10 and 18 meeting minutes for 2023 and 2024, respectively, indicated that ICCG discussions were centered around coordination of humanitarian assistance activities including updates on the humanitarian situation and SSHF and CERF allocations, as required by their terms of reference. Action points were identified and followed up in subsequent meetings. A review of the attendance records for the 2023 and 2024 ICCG

meetings showed variance in attendance patterns with the clusters missing meetings in some months and having very few bi-weekly meetings in 2023.

25. The participation of ICCG members was generally consistent in 2023 for the clusters with only two of the nine active clusters attending less than seven of the ten meetings. In 2024, clusters participation was inconsistent with clusters attending between 12-18 of the total 18 meetings. Although standing invitations were extended to the six established working groups in accordance with the ICCG terms of reference, two of them were consistently absent in both years attending less than 10 per cent of the meetings and two sub-clusters attended less than 40 per cent of the meetings. The access working group, one of the working groups for whom there was a standing invitation did not attend any of the ICCG meetings in both years.

26. While there was room for improvement in attendance and scheduling of coordination meetings, the HCT and ICCG were working effectively to pursue collective outcomes.

B. Accountability to affected people

Need for identifying and managing risks related to localization and strengthening the implementation of the Flagship Initiative

27. Accountability to affected people (AAP) is a core commitment of OCHA through which it aims to ensure that humanitarian action protects and preserves the rights and dignity of crisis-affected people. In this regard, OCHA pursued ways to ensure systematic community engagement leading to better understanding of community priorities and risks.

(a) Localization

28. As one of the core Grand Bargain³ commitments from the 2016 World Humanitarian Summit, localization has become a mainstream reform issue. This includes increased funding to national humanitarian partners and prioritizing local initiatives, and in South Sudan, it also included building the capacity of national staff to take over more leadership roles such as heading sub-offices.

29. HCT in South Sudan endorsed the localization strategy in September 2023. The strategy acknowledged the need for the international humanitarian partners to engage with local actors in all stages of the programme cycle such as assessments, planning, design, implementation, monitoring and evaluation of response. National partners in South Sudan were participating in HCT and ICCG meetings and were included in various working groups coordinating the humanitarian response. However, none of them participated in these forums in leadership roles, and funding to national partners remained low. All six 2023 SSHF allocations as well as the first 2024 SSHF allocation were reserve allocations, for which a limited number of partners were invited to submit funding applications. OIOS noted that OCHA South Sudan was in the process of launching an SSHF standard allocation in May 2024, which is normally more inclusive as it accepts proposals from all eligible partners. OCHA South Sudan aimed to achieve the localization Grand Bargain commitment through 25 per cent direct funding to local and national organizations.

30. The need to build the capacity of the national partners was the key issue raised by most partners interviewed. OIOS review of 2023 SSHF applications identified that half of the proposals submitted by national partners remained either in draft form in the OneGMS System or were rejected at the proposal

³ The Grand Bargain, launched during the 2016 World Humanitarian Summit, is a unique agreement between some of the largest donors and humanitarian organizations who have committed to get more means into the hands of people in need and to improve the effectiveness and efficiency of the humanitarian action.

review stages which indicates the need to build their capacity in preparing funding proposals. Furthermore, OCHA had not done an analysis of other key risks that may impede the localization strategy, including: (i) inadequate structures, processes, systems, and presence of national partners in areas of need especially in field locations; and (ii) high local costs of getting funds to populations in need.

(1) OCHA South Sudan should, in coordination with the humanitarian country team: (a) identify and manage specific risks associated with localization in South Sudan within the localization strategy; and (b) explore ways to enhance current international efforts on localization, such as monitoring the localization commitments outlined in funding proposals and incentivizing international organizations to build the capacity of national partners.

OCHA South Sudan accepted recommendation 1 and stated that HCT endorsed the localization strategy on 21 September 2023, and it was under implementation. Risks will be clearly stipulated in the strategy during a review by end of 2024, and OCHA was disseminating the strategy while ensuring that it is adhered to during SSHF and CERF allocations.

(b) Flagship Initiative

31. Recognizing the need for a bold new approach to coordinate, deliver and finance humanitarian action for maximum impact, OCHA initiated a pilot program known as the Flagship Initiative (FI) in four contexts: Colombia, South Sudan, Niger, and The Philippines.

32. In South Sudan, FI has been piloted in Upper Nile, Unity, and Northern Bahr el Ghazal states since the beginning of 2023. It was aligned to the HCT commitment and strategy on AAP that encourages humanitarian actors to ensure a people-centered approach that gives crisis-affected people a voice in identifying and addressing their priorities and needs. FI co-opted the area-based leadership (ABL) model⁴ that was in the process of being established in three pilot counties: Bentiu, Malakal and Wau. ABL recognizes the importance of the joint involvement of peace, humanitarian and development partners within affected communities and to ensure government participation for better coordination locally at state levels to address rising humanitarian needs. Consequently, FI is a pillar in the localization agenda.

33. OCHA South Sudan in coordination with the humanitarian stakeholders developed a South Sudan FI roadmap which articulated the key priorities, approach/methodology on decentralized government engagement, monitoring and evaluation and community engagement including what will change and the next steps thereof. However, the roadmap did not articulate some details on the implementation of ABL and FI including:

- i. How ABL would be sustained, including long-term funding. The roadmap stated that lead organizations in FI will deploy a dedicated staff to lead the ABL in the three pilot locations. However, it was not specific on what costs would be covered by the contributing agencies. For example, it was not clear who should fund ABL travel costs for training or meetings organized in other locations including Juba.
- ii. Their integration with existing coordination structures. For example, partners interviewed stated OCHA South Sudan had not clarified how FI would interface with other humanitarian structures such as ICCG and clusters.

⁴ ABL is premised on the active involvement of local residents in decision-making

34. In addition, some activities identified in the roadmap had not been implemented including: (i) development of a communication strategy for FI to raise awareness and bring ownership among the community, partners, government, and donors; and (ii) establishment of a multi-year planning and financing approach to the humanitarian programme cycle.

(2) OCHA South Sudan should: (a) update the roadmap on the Flagship Initiative (FI) and the area-based leadership model to ensure it will be sustained; and (b) develop an FI communication strategy.

OCHA South Sudan accepted recommendation 2 and stated that it would update the FI roadmap by the end of the year, which would include insights in sustaining the FI and ABL model. OCHA will help the HC and HCT to develop an FI communication strategy.

C. Humanitarian access

Need to strengthen the capacity and procedures to facilitate humanitarian access

35. Humanitarian access in South Sudan is a critical issue due to the ongoing conflict, insecurity, logistical challenges, and bureaucratic impediments. In 2023, cases of violence against aid workers continued to obstruct delivery of humanitarian assistance. OCHA South Sudan is responsible for providing guidance to the HC and HCT on addressing access-related constraints. OCHA South Sudan is also responsible for arranging operational access for humanitarian organizations and aid workers to deliver lifesaving assistance to vulnerable populations in need.

(a) Access Unit workplan and capacity

36. The 2024 workplan for OCHA South Sudan included 10 access-related activities such as training, coordination, data compilation, and production of access products including maps, infographics and analyses. OCHA South Sudan was also actively logging and sharing all access constraints including violence against humanitarian personnel/assets, active hostilities impacting humanitarian operations, and bureaucratic impediments. OCHA South Sudan was also periodically sharing information on security incidents and threats as well as efforts made to facilitate/coordinate access with humanitarian partners.

37. The access team in OCHA South Sudan included a staff member with a security background, providing capacity for quick and effective access risk assessments. However, the Access Unit was operating at reduced capacity, with four out of eight substantive positions, including that of the head of the unit, vacant. Consequently, there were delays in the implementation of activities of the access working group (AWG). For instance, a project to draft joint operating principles was not implemented and planned training sessions were not offered. In addition, action points from the AWG were not systematically followed up to ensure they were adequately addressed. The position of the chief of unit has since been filled with deployment of the new staff member expected on 1 September 2024. OCHA South Sudan could take steps to fill the remaining vacant access posts and establish procedures to address points arising from the access working group's meetings.

(b) Military and civil defence assets resources

38. To facilitate and coordinate the delivery of humanitarian assistance and services, OCHA was arranging operational access for organizations, including processing requests by humanitarian partners for military and civil defence assets (MCDA) resources under the control of UNMISS.

39. As a result of capacity limitations and inadequate oversight of the Access Unit's operations, anomalies were noted in processing and reporting on MCDA requests including:

- i. OCHA South Sudan was not logging and tracking MCDA requests and storing them in a centralized location.
- ii. Approvals, amendments, and cancellations/confirmations of received requests happened mostly offline through phone calls, or in some cases by email. OIOS was unable to confirm if all the requests reviewed were duly approved or to track the details of any changes. In some cases, UNMISS emailed OCHA South Sudan to confirm if the request had been fulfilled.
- iii. Rejected forms did not include a reason for the rejection that could provide useful feedback as well as allow for identification of underlying issues, in case of recurring rejections for a specific partner.
- iv. While OCHA South Sudan prepared and issued MCDA annual reports for 2021 and 2022, no annual report was issued for 2023 as data was not readily available due to weaknesses in record keeping.
- v. In addition, the requests forms were submitted in word format, and were therefore editable, which may compromise the integrity of the data.

40. OCHA South Sudan explained that records were not always maintained on matters relating to access due to the sensitivity and confidentiality of the subject. However, the Secretary-General's bulletin ST/SGB/2007/6 on information sensitivity, classification and handling provides guidance on the classification and handling of information based on their sensitivity and the country office needed to implement measures to comply with the requirements.

(3) OCHA South Sudan should strengthen the procedures for recording and processing requests for military and civil defence assets and related communications, including establishing a system to log and track receipts, approvals, amendments and cancellations of the requests.

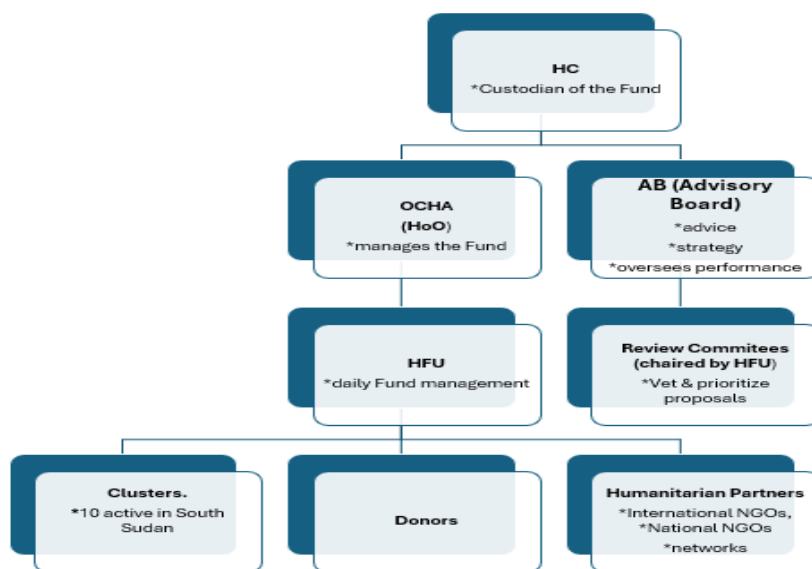
OCHA South Sudan accepted recommendation 3 and stated that it had established a system for recording and processing MCDA requests. All requests are assigned a number and followed up on with stakeholders. When completed, they are filed or if cancelled they are recorded as cancelled.

D. Management of the humanitarian funds

Anomalies in the management of SSHF point to a need to strengthen the governance, structure and operations of the Fund

41. The governance of SSHF included: (a) HC; (b) advisory board; and (c) project and technical review committees. The governance structure of the SSHF is as shown in Figure. 1

Figure 1: SSHF governance structure



42. The activities of SSHF were carried out under the authority of the HC with advice from the advisory board, which was responsible for developing an overall strategy and overseeing the performance of SSHF. Projects review vetted and prioritized SSHF project proposals to ensure that they meet financial and technical requirements. The OCHA South Sudan head of office was responsible for the management of the Fund in support of the HC, while the Humanitarian Financing Unit (HFU) was responsible for the daily management of the fund. This included coordinating with all stakeholders such as sectors/clusters, donors and humanitarian partners, particularly local and national NGOs, and networks.

43. In the period under review, OCHA made SSHF allocations under two fund allocation modalities: standard allocations⁵ and reserve allocations⁶ as summarized in Table 3.

Table 3: Summary of SSHF allocations by type of implementing partner between 2022 and 2024*

Type of implementing partner	Standard allocation \$	Standard allocation percentage	Reserve allocation \$	Reserve allocation percentage	Total \$	Total percentage
United Nations agencies	7,440,609	30%	58,731,658	67%	66,172,267	59%
International NGOs	11,690,452	47%	23,461,587	27%	35,152,039	31%
National NGOs	5,600,243	23%	5,459,946	6%	11,060,189	10%
Total	24,731,304		87,653,191		112,384,495	
Allocations %	22%		78%			

Source: OCHA OneGMS system

*As of May 2024

⁵ The standard allocation process is used to support the response when an allocation is less time sensitive. The allocations are made based on the humanitarian response plan or other equivalent collective humanitarian plans. The selection of projects under this allocation follows a competitive process, including a call for proposals against the allocation strategy.

⁶ The reserve allocation is intended primarily to respond to rapid onset and unforeseen circumstances. Under this allocation process, funding applications are received from a limited number of partners by invitation and identified according to explicit criteria.

44. Allocations were used to fund 125 projects. OIOS reviewed 51 SSHF projects valued at \$47 million. OIOS assessed the project selection process, funds disbursement timelines and compliance with project implementation, reporting and monitoring requirements. OIOS reviewed the selected projects for evidence that the partner capacity had been assessed by the strategic and technical review, compliance with partner performance monitoring requirements during project implementation through HFU field visits and financial spot checks as applicable, and evidence of compliance with disbursement timelines and reporting requirements through interim and final reports as documented in the project contracts.

45. OIOS observed the following anomalies in the management of SSHF:

- a. **SSHF advisory board membership:** The SSHF advisory board was properly constituted with membership from contributing donors, United Nations agencies, and international and national NGOs. However, OIOS noted that only board members from the donor constituency rotated in 2024 though guidelines require that they all rotate regularly, normally with 12-month tenures. The other board members had not rotated since their appointment in 2022. OCHA South Sudan stated that it was awaiting the designation of the HC before requesting for the rotation of the board members.
- b. **Use of reserve allocations:** Between April 2022 and May 2024, 78 per cent of allocations were reserve allocations and no standard allocation was issued. While the Sudan crisis may have warranted the use of reserve allocations, its extended use before and a year after the crisis created a perception of lack of transparency and inadequate consultation since the reserve allocation process did not allow for competition. Moreover, this prompted NGOs to send a note to all humanitarian partners citing concerns that they were not given an opportunity to participate in the SSHF allocation strategy. OCHA South Sudan stated that national partners would participate in the planned 2024 SSHF standard allocation, and feedback would be available in the OneGMS system..
- c. **SSHF project monitoring:** Monitoring activities were scheduled in accordance with the operational modalities of the Fund. OIOS review of compliance with scheduled monitoring activities of 16 (7 high risk and 9 high value medium risk) projects that were completed in 2023 valued at \$23 million identified that 5 of the 7 high risk projects and all 9 medium risks had at least one pending monitoring activity. Further, several planned field visits were conducted through remote calling. These monitoring approaches were inadequate to mitigate risks such as non-performance and poor-quality projects. OCHA attributed the above to challenges including logistical challenges and inadequate staffing capacity to cover field locations where the projects were based. Without adequate monitoring, OCHA South Sudan may not timely identify challenges and non-achievement of milestones as well as inadequate quality of work done. OCHA South Sudan could consider placing project monitoring staff in locations that facilitate effective and efficient performance of their functions.
- d. **Implementing partner capacity assessments:** To increase the number of eligible implementing partners, OCHA South Sudan was conducting capacity assessments to review the institutional, technical, managerial, and financial capacities of prospective partners and ensure that they had provided sufficient information to enable an informed decision about their eligibility and initially assigned risk level. Accordingly, in December 2023, OCHA South Sudan requested humanitarian organizations to submit expressions of interest to be assessed as potential implementing partners. This process had not been finalized as of July 2024. A similar exercise to reassess organizations previously suspended due to non-implementation of SSHF-funded projects for three or more years had resulted in recommendation of four of the eight national NGOs that had responded to be reinstated. Two remained under review, while two did not meet the minimum eligibility requirements.

- e. **Complaints processing:** HFU was processing complaints and feedback from stakeholders on the management of SSHF, even though they were actively involved in the related activities. While a dedicated email channel was opened for this purpose, it was being managed by several people in HFU unit as OCHA South Sudan had not established procedures to restrict access to the email account. This may compromise the objectivity in responding to the complaints as HFU plays an active role in managing the processes that may be the subject matter of the complaint.

46. OCHA stated that it was addressing concerns raised by the implementing partners. For example, it was addressing concerns raised in a satisfaction survey it had launched in November 2023 and in this regard a standard allocation was launched in June 2024 with a minimum commitment of 25 per cent direct funding to NGOs including community engagement in furtherance of the localization agenda.

(4) OCHA South Sudan should improve the management of the South Sudan Humanitarian Fund (SSHF) by ensuring: (a) advisory board members meet the eligibility requirements including periodic rotations; (b) SSHF allocations are a mix of both standard and reserve allocations; (c) timely completion of implementing partner capacity assessments; and (d) objective review of complaints and feedback from stakeholders.

OCHA South Sudan accepted recommendation 4 and stated that it continues to: (a) review and evaluate eligibility of all board members and improve structures of the SSHF; (b) promote the use of a mix of standard and reserve allocations; (c) ensure timely completion of implementing partners capacity assessments; and (d) ensure an objective review of complaints and feedback from stakeholders.

E. Management of staff and other resources

Need to harmonize R&R entitlement for staff located in Abyei

47. Staff members required to work for extended periods at duty stations under hazardous, stressful and difficult conditions are granted regular periods of R&R. The Abyei region was under the six-week R&R cycle according to applicable guidelines from the International Civil Service Commission. However, OCHA staff were receiving entitlement travel lumpsum amounts which were not commensurate with the R&R cycle, and which were different from other OCHA staff with similar cycles as shown in Table 4. OCHA stated that it was consulting with the Office of Human Resources to determine the correct entitlements of staff located in Abyei.

Table 4: R&R entitlements

Geographical region	Abyei region	Rest of South Sudan
R&R cycle	Six-weeks	Six-weeks
R&R travel lumpsum entitlement	\$ 1,078	\$1,555

Source: OCHA South Sudan

(5) OCHA should review the rest and recuperation entitlements of staff located in the Abyei region to ensure the cycle and lumpsum payment are aligned.

OCHA accepted recommendation 5 and stated that its country office in South Sudan had engaged the Executive Officer and Chief of the Human Resources Section to follow up and see how to align was R&R entitlements of staff located in Abyei, given that they are reflected in OCHA's South Sudan cost plan.

OCHA South Sudan should establish mechanisms to achieve gender parity and geographical diversity targets

48. OCHA management periodically issued guidance to all heads of offices on the achievement of targets in gender and geographical representation. As of 30 May 2024, 24 out of the 29 authorized international posts were encumbered as shown in Table 5.

Table 5: Post encumbrances by gender and geographical diversity as of 30 May 2024

Geographical region	Male	Female	Total	Percentage
Western European and Others	-	4	4	17%
African States	13	2	15	62%
Asian States	4	0	4	17%
Eastern European States	1	0	1	4%
Latin America and Caribbean States	-	-	-	-
Total	18	6	24	
Percentage	75%	25%		

Source: OCHA South Sudan

49. While OCHA South Sudan was within the established targets for non-WEOG states, efforts should be made to increase the geographical diversity including recruiting staff from Latin American and the Caribbean States. The United Nations system-wide gender strategy (2017) considers gender parity to be within the 47-53 per cent margin. South Sudan is one of five countries with OCHA presence that is below 30 per cent. OCHA South Sudan cited difficulties encountered especially in attracting and retaining female staff. OCHA could consider adopting specific strategies targeting female staff such as flexible work arrangements, dedicated talent pipelines which allow professional development and mentorship and support networks.

(6) OCHA South Sudan should take additional steps to achieve: (a) gender parity; and (b) regional geographical diversity.

OCHA South Sudan accepted recommendation 6 and stated that it was continuing to take measures to achieve gender parity and regional geographical diversity.

IV. ACKNOWLEDGEMENT

50. OIOS wishes to express its appreciation to the management and staff of OCHA 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 the operations of the Office for the Coordination of Humanitarian Affairs in South Sudan

Rec. no.	Recommendation	Critical ⁷ / Important ⁸	C/ O ⁹	Actions needed to close recommendation	Implementation date ¹⁰
1	OCHA South Sudan should, in coordination with the humanitarian country team: (a) identify and manage specific risks associated with localization in South Sudan within the localization strategy; and (b) explore ways to enhance current international efforts on localization, such as monitoring the localization commitments outlined in funding proposals and incentivizing international organizations to build the capacity of national partners.	Important	O	Receipt of the revised HCT localization strategy incorporating relevant risks and evidence of measures taken to complement the localization efforts of international organizations.	31 December 2025
2	OCHA South Sudan should: (a) update the roadmap on the Flagship Initiative (FI) and the area-based leadership model to ensure they will be sustained; and (b) develop an FI communication strategy.	Important	O	Receipt of updated FI and ABI model and an FI communications strategy.	31 December 2024
3	OCHA South Sudan should strengthen the procedures for recording and processing requests for military and civil defence assets and related communications including establishing a system to log and track receipts, approvals, amendments and cancellations of the requests.	Important	O	Receipt of evidence that a system to log and track MCDA requests has been established.	31 December 2024
4	OCHA South Sudan should improve the management of the South Sudan Humanitarian Fund (SSHF) by ensuring: (a) advisory board members meet the eligibility requirements including periodic rotations; (b) SSHF allocations are a mix of both standard and reserve allocations; (c) timely completion of implementing partner capacity	Important	O	Receipt of evidence of measures taken to address the issues raised on the management of SSHF.	31 July 2025

⁷ 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.

⁸ 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.

⁹ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

¹⁰ Date provided by OCHA in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the operations of the Office for the Coordination of Humanitarian Affairs in South Sudan

Rec. no.	Recommendation	Critical ⁷ / Important ⁸	C/ O ⁹	Actions needed to close recommendation	Implementation date ¹⁰
	assessments; and (d) objective review of complaints and feedback from stakeholders.				
5	OCHA should review the rest and recuperation entitlements of staff located in the Abyei region to ensure the cycle and lumpsum payment are aligned.	Important	O	Receipt of evidence that the R&R entitlements of staff located in the Abyei region have been reviewed.	31 December 2025
6	OCHA South Sudan should take additional steps to achieve: (a) gender parity; and (b) regional geographical diversity.	Important	O	Receipt of evidence of measures being taken to achieve gender parity and regional geographical diversity.	31 December 2026


APPENDIX I

Management Response



Mr. Byung-Kun Min, Director
Internal Audit Division, OIOS

15 October 2024


Ms. Joyce Msuya,
Acting Under-Secretary-General and
Emergency Relief Coordinator

**OCHA comments on the draft report of an audit of the
operations of the Office for the Coordination of
Humanitarian Affairs in South Sudan (AN2024-590-01)**

In reference to your memorandum dated 18 September 2024, I am
enclosing herewith OCHA's management response to the draft
report and the recommendations issued.

Attachment:
Appendix I - Management response: audit of OCHA operations in
South Sudan

Cc: Menada Wind-Andersen
Ali Buzurukov
Assefa Bahta

Management Response

Audit of the operations of the Office for the Coordination of Humanitarian Affairs in South Sudan

Rec. no.	Recommendation	Critical ¹¹ / Important ¹²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1.	OCHA South Sudan, in coordination with the humanitarian country team, should: (a) identify and manage specific risks associated with localization in South Sudan within the localization strategy; and (b) explore ways to enhance current international efforts on localization, such as monitoring the localization commitments outlined in funding proposals and incentivizing international organizations to build the capacity of national partners.	Important	Yes	Head of Office (HoO)	31/03/2025	The HCT endorsed the Localization Strategy on 21 September 2023, and this is under implementation. (a) Risks will be clearly stipulated in the strategy during a review by the end of 2024. (b) OCHA is disseminating the strategy but also ensuring that it is adhered to during SSHF and CERF allocations.
2.	OCHA South Sudan should: (a) update the roadmap on the Flagship Initiative (FI) and the area-based leadership model to ensure they will be sustained; and (b) develop an FI communication strategy.	Important	Yes	HoO, Deputy Heads of Office, Heads of Field Offices	31/12/2024	(a) OCHA will continue to contribute to the roadmap, which is a living document. OCHA will present an updated version of the roadmap by end of year, which will include reflections on sustaining the FI and ABL. (b) On the Flagship Initiative Communication Strategy, OCHA will help the HC and the HCT to develop one.
3.	OCHA South Sudan should strengthen the procedures for recording and processing requests for military and civil defence assets and related communications including establishing a system to log and	Important	Yes	Head of Access and Civil-Military Coordination (CMCoord)	31/12/2024	OCHA has established a system for recording and processing requests for military and civil defense assets (MCDA). All MCDA requests are assigned an MCDA number and followed on with stakeholders. When

¹¹ 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.

¹² 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.

Management Response

Audit of the operations of the Office for the Coordination of Humanitarian Affairs in South Sudan

Rec. no.	Recommendation	Critical ¹¹ / Important ¹²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	track receipts, approvals, amendments and cancellations of the requests.					completed, these are filed as completed. If canceled, the requests are also recorded as canceled by the requestor and the date.
4.	OCHA South Sudan should improve the management of the South Sudan Humanitarian Fund (SSHF) by ensuring: (a) advisory board members meet the eligibility requirements including periodic rotations; (b) SSHF allocations are a mix of both standard and reserve allocations; (c) timely completion of implementing partner capacity assessments; and (d) objective review of complaints and feedback from stakeholders.	Important	Yes	Fund Manager, SSHF	31/07/2025	(a) The CO continues to review and evaluate eligibility of all board members and improve structures. (b) The SSHF continues to promote that allocations are a mix of both standard and reserve allocations. (c) The SSHF continues to ensure that implementing partner capacity assessments are completed on time. (d) The SSHF continues ensure an objective review of complaints and feedback from shareholders.
5.	OCHA should review the rest and recuperation entitlements of staff located in the Abyei region to ensure the cycle and lumpsum payment are aligned.	Important	Yes	Chief HRS, OCHA	31/12/2025	The CO has engaged the Executive Officer and Chief of the Human Resources Section (HRS) to follow up and see how to align the rest and recuperation entitlements of staff in Abyei given that they are reflected in OCHA's South Sudan Costplan.
6.	OCHA South Sudan should take additional steps to achieve: (a) gender parity; and (b) regional geographical diversity.	Important	Yes	HoO	31/12/2026	OCHA South Sudan continues to take steps to achieve (a) gender parity and (b) regional geographical diversity.