Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2025/068

Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Ukraine

While OCHA made notable efforts to streamline humanitarian response coordination, there was inadequate alignment among the humanitarian partners in implementing multi-purpose cash assistance, and local and national partners were underrepresented in leadership and coordination positions

19 December 2025
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Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Ukraine

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 Ukraine. The objective of the audit was to determine whether the OCHA country office delivered on its mandate to coordinate humanitarian response in Ukraine in an efficient and effective manner, in line with OCHA's strategic objectives. The audit covered the period from January 2022 to July 2025 and included: (a) humanitarian coordination structure; (b) humanitarian response planning and monitoring; (c) accountability to affected people; (d) management of the Ukraine humanitarian fund; and (e) administrative management.

Overall, OCHA Ukraine adequately supported the Humanitarian Coordinator, advanced localization efforts, streamlined the process for developing the humanitarian needs and response plan, and demonstrated flexibility in reprioritizing activities amid financial constraints. The Humanitarian Country Team (HCT) streamlined its coordination structure under the Humanitarian Reset, an initiative launched by the Emergency Relief Coordinator to strengthen the effectiveness and accountability of humanitarian action globally. This included consolidating roles in three new humanitarian operational coordination groups.

However, there was inadequate alignment among stakeholders in implementing multi-purpose cash assistance, and divergent views on using a single, common beneficiary deduplication system for the response. Local and national partners were underrepresented in leadership and coordination roles. There was no evidence that OCHA verified whether lead partners were supporting local sub-implementing partners in implementing projects funded by the Ukraine Humanitarian Fund. Also, lessons learned from efforts to foster local participation in the humanitarian response were not documented. In addition, the effectiveness of a cluster's referral system to improve multi-sectoral coordination needed to be strengthened.

OIOS made seven recommendations. To address issues identified in the audit, OCHA Ukraine needed to:

- Document lessons learned from simplified capacity assessments and related monitoring and capacity-building measures for local and national partners for further consideration by OCHA headquarters.

- Recommend to HCT, through the Humanitarian Coordinator, to take steps to increase the leadership roles of national and local humanitarian partners in coordination mechanisms.

- Engage with the lead agency for the Camp Coordination and Camp Management cluster to identify and advance opportunities for strengthening the cluster's dedicated referral system.

- Ensure verification activities to confirm that lead partners have fulfilled their obligation to build the capacity of sub-implementing partners are documented.

- Ensure that feedback and complaints are tracked, referred for action promptly, and their resolution status recorded.

OCHA needed to:

- Draw on lessons learned from implementing cash assistance and collaborate with stakeholders under the Humanitarian Reset to align and scale up multi-purpose cash assistance.

The Humanitarian Coordinator in Ukraine needed to:

- Escalate the lack of a unified beneficiary deduplication system in Ukraine to the Inter-Agency Standing Committee's Emergency Directors Group for appropriate action.

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 Ukraine

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 Ukraine.

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 in countries in need. OCHA contributes to humanitarian response through its five core functions: (a) coordination; (b) humanitarian financing; (c) policy; (d) advocacy; and (e) information management.

3. The conflict in Ukraine began in 2014, and it escalated dramatically in February 2022, leading to a profound humanitarian crisis. In response to the scale and severity of humanitarian needs in Ukraine, the Inter-Agency Standing Committee (IASC) authorized the activation of system-wide scale-up protocols in March 2022.

4. Humanitarian response activities in Ukraine are funded through the Humanitarian Needs and Response Plan (HNRP)[1], Central Emergency Response Fund, and the country-based pooled fund (CBPF) known as the Ukraine Humanitarian Fund (UHF). OCHA Ukraine led the development of the HNRP, coordinating with the Humanitarian Country Team (HCT) and other humanitarian partners. The plan assessed the impact of the war, identified urgent needs, estimated the number of people in need of aid, and outlined the response strategy. The scale of humanitarian needs in Ukraine from 2022 to 2025 is shown in table 1.

Table 1: Humanitarian Needs and Response Plan - key figures for 2022-2025

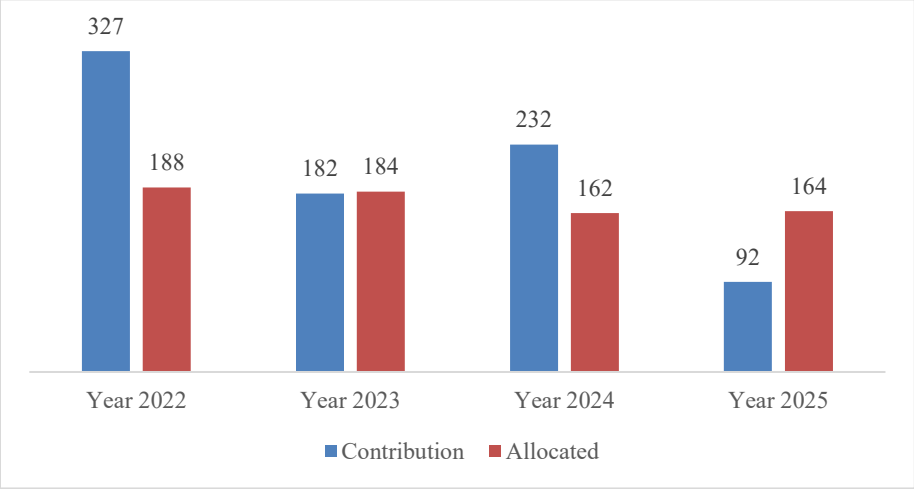
Item	2022	2023	2024	2025
People in need (millions)	17.7	17.6	14.6	12.7
Targeted population (millions)	11.5	11.1	8.5	6.0
People reached (millions)	15.8	11.0	8.5	3.6
Total requirements (billions of United States dollars)	4.3	3.9	3.1	2.6
Funding received (billions of United States dollars)	3.8 87%	2.9 74%	2.4 79%	1.0 38%

Source: humanitarianaction.info (as of 29 August 2025)

5. Established in 2019, UHF is the largest CBPF. It received overall contributions of $327 million in 2022, $181.9 million in 2023, $232.2 million in 2024, and $92 million as of August 2025, while allocations amounted to $188 million, $184 million, $162 million, and $164 million, respectively, as shown in figure 1. Recent reductions in humanitarian aid funding are expected to impact the level of funding mobilized.

[1] HNRP consolidates sectoral response plans into one comprehensive plan for a country or crisis.

Figure 1: UHF contributions and allocations from 2022-2025 (millions of United States dollars)



Source: https://cbpf.data.unocha.org/
*2025 figures are as of 29 August 2025

6. The key humanitarian response coordination structures in Ukraine were the HCT and Inter-Cluster Coordination Group (ICCG), which operate at the national level and are complemented by coordination structures at the sub-national level. HCT made key decisions on humanitarian strategies, policies and priorities, while ICCG provided advice on HCT operational strategies, concerns, and gaps in humanitarian operations.

7. On 10 March 2025, the United Nations launched the Humanitarian Reset to make aid more sustainable, locally led, and aligned with long-term development. The initiative prioritized: (a) maximizing crisis response with available resources; (b) reforming humanitarian operations; and (c) empowering local leaders and communities. A key action was to refocus response plans to target the most urgent needs. The coordination architecture was streamlined in June 2025 to enhance responsiveness and strengthen accountability in line with the Humanitarian Reset.

8. OCHA Ukraine operational expenditure and budget for 2023 to 2025 are shown in table 2.

Table 2: OCHA Ukraine operational expenditure for 2023 and 2024 and budget for 2025 (thousands of United States dollars)

Source of funding	2023 expenditure			2024 expenditure			2025 budget		
	Staff	Non-staff	Total	Staff	Non-staff	Total	Staff	Non-staff	Total
OCHA cost plans	9 082 72%	3 613 28%	12,696	9 421 81%	2 152 19%	11 573	7 966 76%	2 494 24%	10 460
Ukraine Humanitarian Fund	1 408 55%	1 141 45%	2 549	2 389 75%	798 25%	3 187	2 568 67%	1 275 33%	3 843
Total	**10 490**	**4 755**	**15 246**	**11 810**	**2,950**	**14 761**	**10 534**	**3 308**	**13 842**

Source: OCHA Ukraine cost plans

9. OCHA Ukraine's headquarters is based in Kyiv, supported by three coordination hubs (Central and West, South, and East) and sub-offices in Lviv, Mykolaiv, and Kharkiv. The Humanitarian Financing Unit (HFU), which manages the day-to-day operations of the UHF, is based in Kyiv, with field offices at OCHA hubs/offices in Dnipro, Odesa, Kharkiv, and Lviv. OCHA had a total of 120 posts, distributed across Ukraine as follows: 65 in Kyiv, 29 in Dnipro, 9 in Kharkiv, 8 in Odesa, 5 in Lviv, and 4 in Mykolaiv.

10. The information systems supporting OCHA Ukraine operations include Umoja for finance and human resources management, and OneGMS for CBPF management. Other relevant platforms managed by OCHA include ReliefWeb,[2] Financial Tracking System,[3] and Humanitarian Action.[4] In addition, the OCHA Hub, a SharePoint platform, served as a central repository for coordination documents, work plans, and reports.

11. Comments provided by OCHA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

12. The objective of the audit was to determine the adequacy and effectiveness of governance, risk management and internal control processes in enabling the country office of OCHA in Ukraine to deliver its mandate to coordinate humanitarian response, ensuring equitable assistance and accountability to affected populations.

13. This audit was included in the 2025 risk-based work plan of OIOS due to risks related to the coordination and delivery of humanitarian response in Ukraine.

14. OIOS conducted this audit from February to July 2025. The audit covered the period from January 2022 to July 2025. Whenever data was available for more recent activities, these were reviewed to reach appropriate conclusions. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in OCHA Ukraine's roles in coordinating humanitarian response, which included: (a) humanitarian coordination structure, (b) humanitarian response planning and monitoring, and (c) accountability to affected people. The audit also reviewed OCHA operations in Ukraine, including UHF management and administrative management.

15. The audit methodology included: (a) interviews with key personnel and selected members of HCT, clusters and working groups; (b) review of relevant documentation, including minutes of meetings of HCT, ICCG and selected task forces; (c) assessment of data management systems; and (d) a review of selected UHF projects.

16. To assess the reliability of data pertaining to coordination, UHF management and administrative management, OIOS reviewed existing information from relevant systems as noted above and collaborated with OCHA personnel to address any discrepancies. OIOS determined that the data was sufficiently reliable for the purpose of addressing audit objectives.

17. The audit was conducted in accordance with the Global Internal Audit Standards.

[2] Serves as a leading source of information on global crises and disasters.
[3] Tracks global humanitarian funding—both financial and in-kind contributions.
[4] Provides comprehensive, real-time information on humanitarian response plans and funding across the globe.

III. AUDIT RESULTS

A. Humanitarian coordination structure

HCT took steps to streamline the humanitarian coordination structure

18. Ukraine's humanitarian coordination architecture expanded rapidly following the February 2022 escalation of war, resulting in a complex network of 64 national and 20 sub-national mechanisms. Although this structure enabled broad engagement, it also led to inefficiencies, unclear roles, and fragmented communication.

19. OIOS interviewed 22 HCT members and cluster coordinators to obtain their views on OCHA Ukraine's role in coordinating humanitarian response. While recognizing the strong leadership and effectiveness of the Office in coordinating humanitarian needs and response analyses, some coordination leads described blurred lines between OCHA's coordination mandate and its involvement in operational activities, as well as varied communication across coordination forums. This included a lack of clarity regarding the respective roles of OCHA and the Humanitarian Operations Planning Cell (HOPC) in logistics coordination.

20. In response to these concerns, HCT began streamlining coordination mechanisms in late 2024. This included consolidating functions and redefining roles to improve agility and accountability aligned with the Humanitarian Reset initiative to streamline coordination. Under the new humanitarian coordination structure established in June 2025, HOPC was deactivated, and its functions were absorbed by three new Humanitarian Operational Coordination Groups (HOCG), with approved terms of reference (ToR) and an accountability framework to monitor their performance. A stocktaking exercise under the framework was scheduled for the first quarter of 2026, and the results will be presented to the HCT.

21. Further, OCHA Ukraine was integrating recent guidance from the Emergency Relief Coordinator (ERC) to humanitarian coordinators on cluster simplification and localization into the development of the 2026 HNRP. OCHA Ukraine provided ongoing support to the Humanitarian Coordinator to ensure the effective implementation and oversight of these initiatives.

B. Humanitarian response planning and monitoring

Steps were being taken to streamline the development of HNRPs

22. HCT, led by the Humanitarian Coordinator, is responsible for setting the strategic direction of HNRPs, which serve both operational and fundraising purposes and consist of: (a) needs assessment, identifying and analyzing humanitarian needs caused by the war, and (b) strategic response outlining objectives, strategies, target populations, and required resources.

23. In July 2023, in response to growing concern that the Humanitarian Programme Cycle (HPC)[5] was overly bureaucratic and time-consuming, the humanitarian community, through the HPC Steering Group, initiated efforts to simplify and streamline the process. These efforts resulted in a 51-day reduction in the global timeline, and the document length decreased by 67 per cent between 2023 and 2025 HPCs. In November 2024, the ERC engaged a team[6] to propose a simplified, more efficient humanitarian system.

[5] This is the overarching framework that guides how humanitarian actors plan, implement and monitor responses in crises, within which the HNRP translates identified needs into coordinated humanitarian action.
[6] Composed of Jan Egeland and Joyce Msuya (former and current senior officials of OCHA)

The team recommended, in December 2024, that OCHA build on its ongoing work to simplify the HNRP process, which had become overly complex and was taking nearly six months to complete, consuming 30 per cent of OCHA staff time. The team also recommended that OCHA streamline and accelerate measures to lighten the HPC and develop a shorter, 25-page HNRP.

24. Over the past three years, Ukraine's HNRP has taken progressively longer to complete (five months for 2023, seven months for 2024, and nine months for 2025) due to data, funding, displacement, and coordination challenges. HCT, during its April 2025 meeting, called for a streamlined approach to the 2026 HNRP. This included reducing the timeline for updating the needs analysis and response planning, particularly when strategic priorities remain unchanged. In response, OCHA Ukraine developed a strategic framing for the 2026 HNRP, proposing a lighter, more efficient process, including streamlining data collection and analysis, which HCT endorsed on 24 July 2025.

Reprioritized 2025 Ukraine HNRP was aligned with humanitarian goals and maintained responsiveness

25. The 2025 Ukraine HNRP was developed in two phases: an initial plan in January 2025 and a reprioritized version in April 2025. Driven by shifting conflict dynamics and funding constraints, the reprioritized plan aimed to focus the limited resources on the most urgent needs, aligning with the Humanitarian Reset's goals of improved coordination and funding flexibility. The reprioritizations are as shown in table 3.

Table 3: 2025 Ukraine Humanitarian Needs and Response Plans

Category	Original HNRP 2025	Reprioritized HNRP 2025
People in need (millions)	12.7	12.7
Planned people reach (millions)	6.0	4.8
Requirements (billions of United States dollars)	2.6	1.8

Source: https://response.reliefweb.int/ukraine

26. The reprioritized plan focused on four strategic priorities: (a) supporting vulnerable populations near frontlines; (b) evacuations; (c) emergency responses to strikes; and (d) assistance to vulnerable internally displaced people (IDPs), including those in collective centres. Activities outside these priorities were deprioritized, especially in lower-severity areas and urban centres with stronger national capacity.

27. The Humanitarian Coordinator emphasized that deprioritized activities would remain within the scope of HNRP and be continuously monitored to ensure that emerging or residual needs were not overlooked. A dedicated online dashboard, updated monthly, tracked both prioritized and deprioritized activities, enabling timely adjustments to the response.

Need to enhance cash coordination

28. The current cash coordination model, endorsed by IASC in March 2022, outlines roles and responsibilities for effective coordination. Under this model, the Humanitarian Coordinator ensures that cash coordination aligns with the global IASC framework, and OCHA leads the coordination. The ERC emphasized in the Humanitarian Reset initiative that, where feasible, humanitarian response should shift toward cash-transfer programming and scale up multi-purpose cash assistance (MPCA[7]).

[7] A humanitarian cash transfer mechanism that is designed to address multiple needs in a humanitarian response

29. The governance structure for cash coordination in Ukraine was well defined. The Cash Working Group (CWG) had three co-chairs: OCHA, a United Nations agency or an international non-governmental partner, and a national partner. CWG oversaw day-to-day operations and provided guidance supported by nine task teams. The work of the task teams complemented and reinforced that of the existing national social protection systems.

30. As indicated in the MPCA and sectoral outcomes assessment published in April 2025, 78 per cent of households in Ukraine indicated that MPCA was their preferred modality of humanitarian assistance. In Ukraine, most markets remained operational, and cash assistance could help beneficiaries purchase what they needed most, further enhancing the effectiveness of the aid provided. Despite progress in delivering sectoral cash and voucher assistance in Ukraine, there were challenges in ensuring the effectiveness of cash coordination for humanitarian response, including:

(a) **Cash assistance disparities**: One United Nations agency provided $30 cash assistance per beneficiary as unrestricted sectoral cash, while other agencies offered $90 per beneficiary for MPCA. This led to inequitable support for affected populations, as beneficiaries received either sectoral support or MPCA. Efforts to align cash assistance have been unsuccessful to date, leading to inequitable assistance and reduced accountability to affected populations.

(b) **Limited buy-in by sectoral clusters**: Despite innovations like chatbots and outcome tracking by CWG, some sectoral clusters showed limited commitment to a coordinated multi-sectoral approach in which cash assistance addresses a broad range of needs across sectors, including food security, shelter, health, water and sanitation, and protection. While CWG produced data on MPCA usage, the clusters stated they lacked clarity about which specific needs were being met by MPCA. This resulted in a fragmented response and a growing demand for sector-specific cash support, including cash for food, cash vouchers for health care, and fee coverage for education.

31. Disparities in cash assistance and the lack of alignment in humanitarian assistance led to inequitable support and weakened accountability for affected populations.

(1) OCHA should draw lessons learned from implementing cash assistance and coordinate with stakeholders under the Humanitarian Reset to align cash response and scale up multi-purpose cash assistance.

OCHA accepted recommendation 1 and stated that scaling up MPCA is a key element/benchmark of the IASC Humanitarian Reset roadmap, and its execution would draw on lessons learned from cash assistance coordination and implementation in Ukraine and other contexts.

Need to address fragmented deduplication efforts

32. With over 100 organizations delivering cash aid as well as in-kind contributions in Ukraine, the risk of duplicate support to beneficiaries was high, which may lead to significant resource waste. In June 2023, HCT tasked ICCG with agreeing on an approach to deduplication. Deduplication systems enable humanitarian organizations and government institutions to verify whether potential recipients of in-kind or cash assistance are already receiving support from other organizations.

33. An Integrated Task Force on Deduplication (ITFD) was established in Ukraine in October 2023 to address deduplication of the entire HNRP response. In its coordination role and through ITFD, OCHA Ukraine made efforts to find a common solution to the deduplication issue, given the existence of multiple and non-interoperable systems developed by several humanitarian partners. However, these have not been successful to date, and there remained diverging views among humanitarian partners on adopting a single

common deduplication system, with some participating clusters opting to use the preferred tool of the cluster lead agency. Unable to promote a unified deduplication approach, ITFD stopped meeting in July 2024.

34. Failure to harmonize the deduplication system may result in inefficient use of resources, inequitable duplication of aid, and weak accountability to donors and affected populations. Given the continued need for a single or interoperable deduplication tools, the Humanitarian Coordinator for Ukraine should escalate this issue to the IASC Emergency Directors Group.

(2) The Humanitarian Coordinator for Ukraine should escalate the lack of a unified beneficiary deduplication system in Ukraine to the Inter-Agency Standing Committee's Emergency Directors Group for appropriate action.

OCHA accepted recommendation 2 and stated that it would support the Humanitarian Coordinator in escalating the issue of a lack of a unified beneficiary deduplication system in Ukraine to the IASC Emergency Directors Group through a written correspondence.

Humanitarian partners were transitioning toward recovery and development

35. The Secretary-General's report (A/72/124[8]) called for unified action across the United Nations system, emphasizing prevention and inclusive development as key to resilience, crisis prevention, and peace. The Grand Bargain also committed to stronger humanitarian-development engagement.

36. The 2025 reprioritized Ukraine HNRP focused on life-saving needs while recognizing that some issues, such as early recovery in areas with relative stability and strong government capacity, strengthening local systems for service delivery, and restoring livelihoods were better addressed through development efforts. This approach was presented at the first joint humanitarian-development donor meeting to advance discussions on transitioning from humanitarian aid to development and recovery held on 14 April 2025.

37. To support this transition, HCT tasked ICCG with reviewing cluster functionality and proposing a plan by May 2025 to shift toward recovery platforms, revise co-leadership, and coordinate with development actors and government counterparts. As discussed in subsequent HCT meetings, transition planning would continue through 2025-2027.

C. Accountability to affected people

38. 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. Localization, a key reform from the Grand Bargain, aims to strengthen AAP by empowering national partners through direct funding, capacity-building, and inclusion in coordination platforms. OIOS reviewed OCHA Ukraine's localization initiatives to promote AAP**,** including simplified capacity assessments, support to local and national partners, area-based coordination (ABC)[9] and multi-sectoral response coordination in collective sites.

[8] Repositioning the United Nations development system to deliver on the 2030 Agenda: ensuring a better future for all

[9] Localized approach to humanitarian coordination that organizes response efforts around a specific geographic area rather than by sector alone

(a) Simplified capacity assessments

39. OCHA Ukraine supported several initiatives to strengthen localization within the HNRP framework. The UHF 2024 localization strategy outlined six priorities focused on strengthening local humanitarian response, including improved access to funding and targeted capacity strengthening initiatives. To reduce the complexity and volume of documentation required for capacity assessments and due diligence, UHF piloted a simplified assessment for 15 national NGOs operating near the frontlines, reducing the number and scoring of assessment criteria to focus only on essential eligibility requirements. NGOs qualified using this method received direct funding under a "high risk" classification with increased oversight, conditionalities, and capacity-building support. The simplified and contextualized capacity assessments helped increase allocations to national partners. Between 2022 and 2024, funding from UHF consistently surpassed the Grand Bargain's localization target of 25 per cent of total funding directed at national NGOs, reaching 58 per cent in 2024, as shown in table 4.

Table 4: Allocation by partner type for the period 2022 to 2024 (millions of United States dollars)

Type of organization	2022		2023		2024	
	Allocated	Percentage	Allocated	Percentage	Allocated	Percentage
National NGOs	65.3	34%	60.2	33%	93.5	58%
International NGOs	69.7	36%	90.0	49%	63.1	39%
United Nations agencies	57.5	30%	32.5	18%	5.0	3%
Other/Government	0.1	0.1%	1.0	0.6%	0.7	0.4%
Total	**192.6**	**100%**	**183.7**	**100%**	**162.2**	**100%**

Source: cbpf.data.unocha.org

40. HFU also introduced tailored tools and procedures designed to empower national organizations within their specific operational contexts. During 2023 and 2024, UHF organized more than 38 training sessions, reaching hundreds of national NGOs and participants. As the Humanitarian Reset initiative emphasizes localization, it is important to document lessons learned from simplified capacity assessments, along with increased monitoring and capacity-building of national NGOs to guide the application of similar initiatives in other country offices.

(3) OCHA Ukraine should document lessons learned from simplified capacity assessments and related monitoring and capacity-building measures for local and national partners for further consideration by OCHA headquarters.

OCHA accepted recommendation 3 and stated that OCHA Ukraine had received approval to scale up the pilot initiative for simplified capacity assessments. Potential partners were being identified and once assessed, will be invited to apply for funding under one of the 2026 allocations. Funded partners will be monitored throughout the project cycle, with lessons learned documented continuously. A report will be shared with OCHA Headquarters after end-of-cycle audits within the last two quarters of 2027.

(b) Leadership roles for local and national partners in humanitarian coordination

41. Localization also involved building national partners' capacity for leadership in humanitarian response. While they participated in HCT, ICCG, and working groups, coordination leadership roles remained largely dominated by United Nations agencies.

42. National NGOs had minimal involvement compared to other actors, which may affect sustainability and responsiveness to local needs. Strengthening their leadership in coordination mechanisms would support inclusive decision-making and advance localization.

43. The Humanitarian Reset emphasizes agility, accountability, and people-centered approaches, which require inclusive coordination. Elevating national NGOs aligns with the Humanitarian Reset's goals by ensuring local perspectives shape priorities, targeting, and delivery in humanitarian response.

(4) OCHA Ukraine should, through the Humanitarian Coordinator, recommend to the Humanitarian Country Team to take steps to increase the leadership roles of national and local humanitarian partners in coordination mechanisms.

OCHA accepted recommendation 4 and stated that OCHA Ukraine was supporting the HCT to develop a localization strategy and action plan to increase leadership roles for local and national actors within the coordination architecture. Contingent on HCT's endorsement of the strategy, changes initiated in 2025 will continue through 2026. Alternatively, actions taken to strengthen local and national leadership roles in coordination mechanisms will be reported through a separate process.

(c) Area-based coordination

44. Following the March 2023 operational peer review of the humanitarian response in Ukraine, the HCT adopted the ABC model to improve coherence, accountability, and impact, especially in frontline areas experiencing access challenges. The model involved integrating planning within geographic zones and promoting local leadership. Based on a conceptual framework developed and presented to HCT and ICCG, the model was piloted in Kherson and Sumy oblasts[10] in 2024, both of which were near the frontline with limited international presence but strong local civil society engagement.

45. The pilot and refinement phases were scheduled for completion in February 2025 but were disrupted by the Humanitarian Reset and HNRP reprioritization. Following a review of the pilots in Sumy and Kherson in August 2025, HCT agreed to end the pilot phase and move to full implementation of ABC. The Kherson ABC will integrate with the subnational coordination group in Mykolaiv, while OCHA will continue supporting the ABC in Sumy.

(d) Multi-sectoral response coordination in collective sites

46. The reprioritized 2025 HNRP focused on vulnerable IDPs in collective centres in eastern regions of the country and scaled down those in central and western areas. Initially targeting 79,000 IDPs across 1,600 collective sites, the revised HNRP concentrated on 46,000 people in 700 sites, prioritizing newly displaced and high-risk groups.

47. To improve responsiveness, the Camp Coordination and Camp Management cluster introduced a dedicated referral system in 2024, enabling multi-sectoral coordination for site-level response, including scaling up intersectoral referrals. Although the system improved coordination, its effectiveness was limited by budget cuts, a lack of beneficiary awareness, and responders' inability to use it effectively. For example, an OIOS visit to a collective site in Kyiv identified that despite ongoing support, including from the UHF, critical gaps remained, especially in medical care and accessibility for older persons and people with disabilities. Also, infrastructure issues, such as a lack of handrails and wheelchair access, persisted. However, site management indicated they were not aware of the formal process for escalating and reporting

[10] An oblast is an administrative division or region in Ukraine. The country is divided into 24 oblasts, each with its own local government.

these issues. The issues with the referral system had not been escalated to the lead agency to ensure they are addressed.

(5) OCHA Ukraine should engage with the lead agency for the Camp Coordination and Camp Management cluster to identify and advance opportunities for strengthening the cluster's dedicated referral system.

OCHA accepted recommendation 5 and stated that OCHA Ukraine would escalate the need for a stronger cluster referral system to the lead agency for the Camp Coordination and Camp Management cluster either directly or through the Humanitarian Coordinator.

D. Management of the Ukraine Humanitarian Fund

48. Under the leadership of the Humanitarian Coordinator, UHF complements other humanitarian funding sources in responding to the most critical humanitarian needs defined in the Ukraine HNRP. The head of OCHA Ukraine supports the Humanitarian Coordinator by supervising HFU that operates the Fund.

The UHF governance structure was adequate

49. The governance structure of UHF included: (a) Humanitarian Coordinator responsible for the overall management of UHF; (b) HCT and OCHA Ukraine, which support the Humanitarian Coordinator in this role; (c) UHF Advisory Board,[11] which provides guidance on both the allocation and governance of the funds; and (d) project review committees, which assist the Humanitarian Coordinator in vetting and prioritizing UHF project proposals, ensuring that they meet the financial and technical requirements.

50. OIOS noted that the UHF Advisory Board was appropriately formed with representatives from donors, international and national NGOs, and United Nations agencies. In accordance with the global guidelines on CBPF, each group had three representatives, except for United Nations agencies, which had only one. OCHA Ukraine subsequently informed OIOS that it had received two nominations from United Nations agencies. Once these are formally endorsed by the Humanitarian Coordinator, the UHF Advisory Board will fulfill the requirement of having three representatives from each of its four constituencies.

Project selection, funding timelines and compliance with project requirements were adequate

51. OIOS reviewed 46 projects funded from 2022 to 2025 valued at $120 million. OIOS assessed the project selection process, funds disbursement timelines, and compliance with project implementation, reporting, and monitoring requirements. OIOS review of the project proposals and related grant agreements noted that partner capacity had been assessed by the strategic and technical committees, and there was evidence of compliance with disbursement timelines and reporting requirements through interim and final reports.

Need to improve management of sub-implementing partners

52. OIOS observed some gaps in the management of sub-implementing partners. UHF allocation strategies required lead partners to define roles, capacity support, budget and monitoring relating to national and local sub-implementing partners. Of the 46 projects sampled, 13 projects involved sub-implementing partners. Although the project proposals outlined the support to be provided by lead partners to local sub-

[11] Chaired by the Humanitarian Coordinator, the UHF Advisory Board comprised representatives from United Nations agencies, national and international NGOs, and donors

implementing partners, there was no documented evidence of lead partners' compliance with this undertaking. As phase 2 of the Humanitarian Reset aims to channel 70 per cent of pooled funds to local partners, it is critical to ensure that lead partners fulfil their commitment to strengthen the capacity of local sub-implementing partners. Although OCHA indicated that current reporting and monitoring templates were sufficient to review activities of sub-implementing partners, there remains a need to document whether HFU verified lead partners' efforts to support and build the capacity of their sub-implementing partners.

(6) OCHA Ukraine should ensure that the Humanitarian Finance Unit's verification activities include documented confirmation that lead partners have fulfilled their obligation to build the capacity of local sub-implementing partners.

OCHA accepted recommendation 6 and stated that the Country-Based Pooled Funds Section was in the process of updating the spot check report templates to include capacity-building activities. Once finalized, OCHA Ukraine will use the template to document partner capacity-building efforts. In the meantime, the HFU will continue requesting evidence during financial spot checks, verified through supporting documents pertaining to capacity-building activities.

There was a need to improve complaints and feedback mechanisms on the operations of UHF

53. OCHA Ukraine set up a formal feedback mechanism via a dedicated email account managed by the Head of Office. OIOS reviewed 40 cases submitted through complaints and feedback emails in 2024 and 2025 to assess whether they were addressed adequately and in a timely manner. OIOS found that 17 out of the 40 cases were resolved. HFU clarified that nine of the feedback received related to appreciation for the assistance received, while others were not related to HFU in-country operations, and thus did not require a resolution. However, HFU became aware of only some of the cases during the audit, revealing gaps in monitoring and in timely follow-up email messages.

(7) OCHA Ukraine should establish procedures to ensure feedback and complaints are adequately tracked, promptly referred for action, and their resolution status clearly recorded.

OCHA accepted recommendation 7 and stated that OCHA Ukraine would review its feedback and complaints mechanisms and develop corresponding standard operating procedures.

E. Administrative management

OCHA established local banking arrangements for the country office

54. OCHA Ukraine paid substantial fees ($269,694 in 2023 and $186,056 in 2024) to the United Nations Development Programme (UNDP) for recruitment and travel-related services, with fragmented payment processes leading to inefficiencies and unnecessary costs. For example, in 2023, UNDP charged $55.12 per transaction for paying drivers' travel expenses in local currency, which sometimes exceeded the actual amounts paid. Also, travel authorizations and vendor payments were processed individually rather than in batches, which resulted in additional processing fees. The lack of a local UN House Bank further compounded the issue, requiring all local payments to be routed through UNDP. OCHA advised that a local currency-denominated UN House Bank account had been established and that the OCHA Budget and Finance Section was preparing a test payment to a vendor.

Security risks were addressed

55. OIOS observed weaknesses in access control at the office premises in Kyiv, shared by several United Nations system entities, including OCHA Ukraine, United Nations Children's Fund, Department of Safety and Security (DSS), and the Resident Coordinator's Office. These included: (a) unmanned entry points; (b) use of generic identification cards without personal identifiers; and (c) staff failing to follow verification procedures. These weaknesses had led to a security breach in November 2024, when an unauthorized individual accessed an agency's office.

56. OCHA subsequently informed OIOS that consultations were held between the United Nations agencies hosted in the premises and DSS, which confirmed that access controls at the premises consisted of three security layers and were in alignment with the Security Risk Management recommendations. OCHA also stated that it would provide regular reminders to staff on good security practices to prevent unauthorized entry, a decision that was endorsed by the Security Management Team in Ukraine.

57. In addition, while OCHA Ukraine conducted safety and security drills across most field locations, exercises in Kyiv were delayed due to staff absences, posing risks to emergency preparedness. These exercises were subsequently held in August 2025.

IV. ACKNOWLEDGEMENT

58. 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

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Ukraine

Rec. no.	Recommendation	Critical[12]/ Important[13]	C/ O[14]	Actions needed to close recommendation	Implementation date[15]
1	OCHA should draw on lessons learned from implementing cash assistance and coordinate with stakeholders under the Humanitarian Reset to align cash response and scale up multi-purpose cash assistance.	Important	O	Receipt of a roadmap outlining how multi-purpose cash assistance will be scaled up	31 December 2026
2	The Humanitarian Coordinator for Ukraine should escalate the lack of a unified beneficiary deduplication system in Ukraine to the Inter-Agency Standing Committee's Emergency Directors Group for appropriate action.	Important	O	Receipt of evidence that the Humanitarian Coordinator for Ukraine has escalated the lack of a unified beneficiary deduplication system to the Inter-Agency Standing Committee's Emergency Directors Group for appropriate action	30 June 2026
3	OCHA Ukraine should document lessons learned from simplified capacity assessments and related monitoring and capacity-building measures for local and national partners for further consideration by OCHA headquarters.	Important	O	Receipt of evidence that OCHA Ukraine has shared with OCHA headquarters, a documented summary of lessons learned from the contextualized and simplified capacity assessments in Ukraine for strategic consideration	31 December 2027
4	OCHA Ukraine should, through the Humanitarian Coordinator, recommend to the Humanitarian Country Team to take steps to increase the leadership roles of national and local humanitarian partners in coordination mechanisms.	Important	O	Receipt of evidence of increased leadership by national and local partners in Ukraine's humanitarian coordination mechanisms	31 December 2026
5	OCHA Ukraine should engage with the lead agency for the Camp Coordination and Camp Management	Important	O	Receipt of evidence of engagement between OCHA Ukraine and the lead agency for camp	30 June 2026

[12] 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.
[13] 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.
[14] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[15] Date provided by OCHA in response to recommendations.

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STATUS OF AUDIT RECOMMENDATIONS

Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Ukraine

Rec. no.	Recommendation	Critical[12]/ Important[13]	C/ O[14]	Actions needed to close recommendation	Implementation date[15]
	cluster to identify and advance opportunities for strengthening the cluster's dedicated referral system.			coordination and camp management, and the agreed actions to strengthen the clusters referral system	
6	OCHA Ukraine should ensure that the Humanitarian Finance Unit's verification activities include documented confirmation that lead partners have fulfilled their obligation to build the capacity of local sub-implementing partners.	Important	O	Receipt of documented evidence demonstrating that OCHA verified lead partners' compliance with the requirement to build the capacity of sub-implementing partners	30 September 2026
7	OCHA Ukraine should establish procedures to ensure feedback and complaints are adequately tracked, promptly referred for action and their resolution status clearly recorded.	Important	O	Receipt of documented procedures to ensure feedback and complaints are tracked, referred, and resolved	30 June 2026

APPENDIX I

Management Response

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Management Response

Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Ukraine

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OCHA should draw on lessons learned from implementing cash assistance and coordinate with stakeholders under the Humanitarian Reset to align cash response and scale up multi-purpose cash assistance	Important	Yes	Chief, Strategic Prioritization and Practices Branch (SPPB), Humanitarian Sector Division	End of Q4 2026	The scale up of MPC is one of the key elements/benchmarks of the IASC Humanitarian Reset Roadmap and will be informed by lessons learned on coordination and implementing cash assistance in Ukraine as well as other contexts.
2	The Humanitarian Coordinator for Ukraine should escalate the lack of a unified beneficiary deduplication strategy in Ukraine to the Inter-Agency Standing Committee's Emergency Directors Group for appropriate action	Important	Yes	OCHA Ukraine Head of Office	End of Q2 2026	OCHA Ukraine suggests replacing the use of 'strategy' by 'system' to better reflect the issue at hand: several systems in use within an operation that are not interoperable thus impeding the intersectoral deduplication. OCHA Ukraine will support the Humanitarian Coordinator in escalating this issue to the Inter-Agency Standing Committee's Emergency Directors Group through a written correspondence.
3	OCHA Ukraine should document lessons learned from simplified capacity assessments and related monitoring and	Important	Yes	OCHA Ukraine, Head of the HFU	End of Q4 2027	OCHA Ukraine, has received approval from the Executive Officer (EO) to scale up this pilot initiative.

[1] 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.

[2] 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.

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Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Ukraine

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	capacity-building measures for local and national partners for further consideration by OCHA headquarters.					Potential partners are now being identified with the view to having them assessed by end of Q4 2026. Once assessed partners will be invited to apply for funding under one of the 2026 allocations. Once funding is in place, partners will be monitored as per the guidance for the lifetime of the grant agreement with lessons learned to be documented throughout the project cycle. At the end of the cycle and after partners have been audited, a lessons learned document will be developed and shared with HQ between 3rd and 4th quarter 2027.
4	OCHA Ukraine should, through the Humanitarian Coordinator, recommend to the Humanitarian Country Team to take steps to increase the leadership roles of national and local humanitarian partners in coordination mechanisms.	Important	Yes	OCHA Ukraine Head of Office	End of Q4 2026	OCHA is supporting the HCT to develop a localisation strategy inclusive of action to increase leadership of local and national actors in coordination architecture. Changes have been introduced in 2025 and will be sustained during 2026. Of note, the completion of this recommendation is contingent on the successful development and endorsement of a strategy by the HCT. Alternatively, actions taken to strengthen the leadership roles of

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						national and local humanitarian partners in coordination mechanisms will be reported through a different mechanism.
5	OCHA Ukraine should, through the Humanitarian Coordinator, engage with the Camp Coordination and Camp Management cluster and its lead agency to identify and advance opportunities for strengthening the cluster's dedicated referral system.	Important	Yes	OCHA Ukraine Head of Office	End of Q2 2026	While the recommendation is accepted in principle, edits are proposed to reflect what falls within OCHA Ukraine portfolio and the ongoing changes under the Humanitarian Reset. First, OCHA Ukraine may engage either directly or through the Humanitarian Coordinator. Second, implementation should focus on raising the observation, escalating the need for improvement, and advocating for a stronger cluster referral system while receiving feedback (within scope). OCHA Ukraine will therefore be able to provide evidence of its engagement with the lead agency for the latter to seek improvement of the referral system. However, OCHA does not manage the referral system and therefore is not accountable for providing evidence of increased use; this

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						remains the responsibility of the cluster lead agency.
6	OCHA Ukraine should ensure that the Humanitarian Finance Unit's verification activities include documented confirmation that lead partners have fulfilled their obligation to build the capacity of local sub-implementing partners.	Important	Yes	OCHA Ukraine, Head of the HFU	End of Q3 2026	CBPF section is currently updating the spot check report template to include activities related to capacity building. Once the template is finalized, OCHA Ukraine will use it to document activities related to partner capacity building. In the meantime, the HFU will continue to request evidence of these activities during financial spot checks verified on the basis of receipts and other supporting documents pertaining to capacity building activities.
7	OCHA Ukraine should establish procedures to ensure feedback and complaints are adequately tracked, promptly referred for action and their resolution status clearly recorded.	Important	Yes	OCHA Ukraine, Head of the HFU	End of Q2 2026	OCHA Ukraine will review its feedback mechanism and develop procedures.