



INTERNAL AUDIT DIVISION

REPORT 2016/027

Audit of the arrangements for water, sanitation and hygiene programmes in the Office of the United Nations High Commissioner for Refugees

Overall results relating to the effective management of water, sanitation and hygiene programmes were initially assessed as partially satisfactory. Implementation of five important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

28 March 2016

Assignment No. AR2015/163/02

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	1-2
III. AUDIT RESULTS	2-9
A. Strategic planning	3-4
B. Project management	4-9
IV. ACKNOWLEDGEMENT	9
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of the arrangements for water, sanitation and hygiene programmes in the Office of the United Nations High Commissioner for Refugees

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the arrangements for water, sanitation and hygiene (WASH) programmes in the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. In 2010, the General Assembly and the Human Rights Council explicitly recognized the human right to water and sanitation. UNHCR's primary purpose is to safeguard the rights and well-being of refugees and this includes the provision of safe water and adequate sanitation. The UNHCR Global Strategic Priorities for 2016-2017 state that UNHCR will strive to meet international standards in relation to, *inter alia*, water, sanitation and hygiene. The UNHCR WASH Strategy is incorporated in its Global Strategy for Public Health for 2014-2018, which contains four objectives and 16 recommended indicators that UNHCR country operations are required to achieve in implementing their WASH programmes.
4. The WASH team at UNHCR headquarters consists of three staff members reporting to the Chief of the Public Health Section in the Division of Programme Support and Management (DPSM). The team is responsible for supporting the implementation of the WASH Strategy, and for strengthening the framework of policies, procedures and guidelines. The team also provides technical and emergency support to UNHCR country operations. The country operations are responsible for sufficiently prioritising access to safe water and adequate sanitation and for promoting hygiene for refugees in terms of programming and resources.
5. In 2014, WASH activities were implemented in 48 country operations which incurred combined expenditure of \$95.5 million. The consolidated budget for WASH activities for 2015 was \$88.5 million.
6. Comments provided by UNHCR are incorporated in italics.

II. OBJECTIVE AND SCOPE

7. The audit was conducted to assess the adequacy and effectiveness of UNHCR governance, risk management and control processes in providing reasonable assurance regarding the **effective management of WASH programmes in UNHCR**.
8. The audit was included in the OIOS 2015 risk-based internal audit work plan for UNHCR in view of the risks to the health and well-being of persons of concern if arrangements for water supply, sanitation and hygiene promotion are inadequate.

9. The key controls tested for the audit were: (a) strategic planning; and (b) project management. For the purpose of this audit, OIOS defined these key controls as follows:

(a) **Strategic planning** - controls that provide reasonable assurance that the UNHCR activities in the water, sanitation and hygiene sectors are implemented in alignment with the UNHCR Global Strategic Priorities and the UNHCR WASH Strategy for 2014-2018.

(b) **Project management** - controls that provide reasonable assurance that there is sufficient project management capacity to achieve strategic priorities for the provision of water, sanitation and hygiene, including adequate financial resources, adequate and competent human resources and appropriate project management tools.

10. The key controls were assessed for the control objectives shown in Table 1.

11. OIOS conducted the audit from February to November 2015. The audit covered the period from 1 January 2014 to 31 October 2015. The UNHCR offices covered in the audit included, in addition to DPSM at headquarters in Geneva, the Representations in Algeria, Bangladesh, Cameroon, Chad, Djibouti, Kenya, Liberia, Myanmar, Pakistan, the Republic of South Sudan, Tanzania and Zambia. Of these operations, six (Cameroon, Chad, Djibouti, Kenya, the Republic of South Sudan and Tanzania) were facing emergency situations arising from sudden influx of refugees.

12. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews and analytical reviews OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness. OIOS also reviewed relevant data from FOCUS, the UNHCR results based management system, and from TWINE, the UNHCR online platform used to manage and analyse public health data collected in refugee operations which includes information on water, sanitation and hygiene.

III. AUDIT RESULTS

13. The UNHCR governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding the **effective management of WASH programmes in UNHCR**. OIOS made five recommendations to address issues identified.

14. There was a need for UNHCR to: (a) develop an action plan for ensuring that all priority country operations have appropriate local strategies for WASH interventions; (b) prepare an action plan for the development and roll-out of the upgraded TWINE online platform for managing and analysing public health data, including WASH data; (c) collect accurate baseline, target and population data for WASH programming; (d) make concerted efforts to sustain the delivery of the minimum standards for provision of WASH services; and (e) address funding shortfalls and keep track of cost of delivery of WASH programmes.

15. The initial overall rating was based on the assessment of the key controls presented in Table 1. The final overall rating is **partially satisfactory** as implementation of five important recommendations remains in progress.

¹ A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Table 1
Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of WASH programmes in UNHCR	(a) Strategic planning	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Project management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Strategic planning

There was a need to develop an action plan for ensuring that all priority country operations have appropriate local strategies for water, sanitation and hygiene interventions

16. Country strategies need to be coherent and consistent with UNHCR’s corporate strategy and priorities. Accordingly, country-specific WASH strategies are required to contain elements, such as: the refugee context; the baseline WASH situation; coverage; gaps; short, medium and long-term strategies for water supply; excreta management; solid waste management; and hygiene promotion. For consistency in monitoring and reporting, country operations with WASH programmes are required to document information in a template developed by the WASH team at UNHCR headquarters. The UNHCR Manual requires that Regional Bureaux consolidate, review and analyse regional and country operations plans to ensure compliance with UNHCR’s benchmarks and standards and overall consistency with the Global Strategic Priorities.

17. Since the launch of the UNHCR WASH Strategy as part of the Global Public Health Strategy for 2014-2018, country operations, with support from the WASH team, had made some progress in developing WASH strategies that reflected global priorities. However, as of October 2015, only 15 out of 48 countries that implemented WASH activities had developed a country level WASH strategy. OIOS visits to 12 countries noted that only Chad, Algeria, Kenya, Tanzania and South Sudan had a local strategy or operational plan, while the remaining 7 country operations lacked a strategy.

18. A review of the five operations that had strategies or operational plans showed that they were developed in different formats and the quality varied. For example: (a) the Chad country strategy contained only general actions, and did not mention the refugee context, the baseline WASH situation, coverage, gaps or its short, medium and long-term strategy; (b) the South Sudan country strategy did not include the Central and Western Equatorial states; and (c) the Kenya strategy only included information on the Dadaab refugee camp, and excluded the Kakuma refugee camp.

19. DPSM advised that each Country Operation Plan was the primary document to formulate budgets, measure progress on implementation of activities and monitor achievement of objectives. Therefore, it was DPSM’s opinion that a country-specific WASH strategy was not mandatory. However, a review of the 2016 Country Operation Plans for Myanmar, Bangladesh, Cameroon and Zambia indicated that WASH issues were being dealt with in a fragmented manner. Hence, the introduction of a separate country level WASH strategy or operational plan was still required for multi-year planning and

to enable UNHCR to monitor and report on the achievement of its 5-year corporate WASH Strategy, as outlined in the Global Strategy for Public Health for 2014-2018.

20. The above occurred due to: (a) insufficient management commitment at the country level to expedite the formulation of local strategies using the template developed by the WASH team; and (b) lack of monitoring by Regional Bureaux to ensure local WASH strategies were developed. Country operations that lacked a local WASH strategy were thus exposed to the risk of not being able to adequately plan and monitor their WASH interventions for the benefit of persons of concern and to ensure that these interventions were achieving UNHCR's longer-term objectives.

(1) The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should develop a time-bound action plan for the formulation of country level WASH strategies to supplement existing Country Operations Plans in those country operations that are identified as priority for WASH interventions and do not yet have a local WASH strategy.

UNHCR accepted recommendation 1 and stated that the Public Health Section would work closely with the Regional Bureaux to develop an action plan for key countries to develop a more detailed multi-year strategy, based on critical indicators. Recommendation 1 remains open pending submission of the time-bound action plan for the formulation of country level WASH strategies in those country operations that are identified as priority for WASH interventions and do not yet have a local WASH strategy.

Adequate operational guidelines were put in place on staffing criteria for water, sanitation and hygiene sector technical specialists

21. The Global Management Accountability Framework requires DPSM to set benchmarks for staffing levels/profiles for operations.

22. At the time of the audit, UNHCR had not formalized benchmarks for the requirement of WASH officers in UNHCR offices. However, in February 2016, DPSM prepared and issued Operational Guidelines on UNHCR Technical Specialists for Public Health, Nutrition, WASH, and Shelter and Settlement. These guidelines recommended the minimum technical specialist core capacity for WASH activities in various refugee situations, taking into account: (a) total assisted population; (b) the phase of the operation; and (c) the operational budget for WASH interventions. Based on the action taken, OIOS did not make a recommendation on this issue.

B. Project management

Action plan needed to be prepared for the development and roll-out of the upgraded TWINE online platform for managing and analysing public health data, including water, sanitation and hygiene data

23. The UNHCR Global Strategy for Public Health for 2014-2018 requires WASH programmes to be planned, assessed, monitored and evaluated on the basis of available information. The TWINE online platform contains tools for data collection and for data aggregation, compilation and analysis. TWINE is used to create WASH report cards for refugee sites that monitor trends in key WASH indicators at household and community levels. WASH partners are required to enter WASH data in TWINE, including performance indicators, and UNHCR staff are responsible for reviewing such data. Representations are required to train WASH partners in the use of the TWINE platform.

24. A survey conducted by UNHCR concluded that TWINE users reported limited data visualization and data aggregation, and there was poor quality checks of data input. The TWINE system also experienced frequent system bugs and outages.

25. As of October 2015, only 14 of the 48 operations with a WASH component used TWINE for collecting monthly WASH indicators. A review of data in TWINE for these 14 country operations indicated that it was not complete, as WASH data for all of the camps in Djibouti, South Sudan, Chad and Cameroon was not captured. DPSM acknowledged the limited use of TWINE, but asserted that country operations were capturing WASH data in FOCUS. FOCUS data was subsequently consolidated and a 'WASH snapshot' was prepared and used for programming decision-making and for measuring and monitoring the achievement of programme objectives. A review of the 'WASH snapshot' showed; however, that it provided only a general overview of WASH activities, and covered only 3 of the 16 indicators, and therefore was not an adequate tool for providing comprehensive data for programme planning.

26. Additionally, the review showed that partners were not systematically entering data into TWINE. This was, in part, because partners' staff were not adequately trained in using TWINE. OIOS observed this in Chad, Kenya and Djibouti. Also, in Sub-Office Iriba in Chad, partners could not use TWINE because of poor internet access.

27. The above resulted in important WASH data not being uploaded into TWINE, meaning that the information available was not complete and reliable for: (a) assisting in developing policies; (b) identifying the need for targeted WASH interventions; and (c) measuring the impact of existing WASH programmes. To resolve these problems, DPSM was planning to change contractors and in the interim was redesigning the current TWINE platform to make it more stable, user-friendly and integrated with other UNHCR systems such as FOCUS. DPSM also planned to develop an online training course on TWINE to be available to staff and implementing partners. It had not yet developed an action plan for the development and roll-out of the upgraded TWINE.

(2) The UNHCR Division of Programme Support and Management should document an action plan, with clear targets and milestones, for the development and roll-out of the upgraded TWINE system, including the launch of online TWINE training.

UNHCR accepted recommendation 2 and stated that, following the signature of the contract with the partner, the milestones for the TWINE upgrade would be outlined for each of the areas, including WASH. Recommendation 2 remains open pending submission of the action plan, containing clear targets and milestones, for the development and roll-out of the upgraded TWINE system, including the launch of online TWINE training.

Accurate baseline, target and population data for water, sanitation and hygiene programming needed to be collected

28. The UNHCR Manual requires country operations to prepare a mid-year and year-end report on their impact and performance indicators including those pertaining to WASH, and to determine baseline data to measure and report progress. The data collected needs to be validated and population figures need to be up-to-date. Regional Bureaux are responsible for assessing UNHCR's performance and impact in their respective regions through regular missions and by review and analysis of performance reports in FOCUS. DPSM is required to coordinate and contribute to regular analysis of organizational performance in key areas of UNHCR's work.

29. A review of 2014 and 2015 values mentioned for WASH impact indicators entered into FOCUS showed some incorrect and/or unrealistic figures. For example, the Representation in Ethiopia had a target of 3 litres per person per day in 2015 against UNHCR standard of 20 litres. In Lebanon, the target for 2014 was recorded as 135 litres per person per day. For country operations in Pakistan and Chad, OIOS observed the following examples of reported WASH baselines and indicators:

- In Pakistan, while the Representation established performance indicator targets, it did not have accurate baseline data. The Representation had contracted a third-party in 2013 to conduct an initial survey on the impact of WASH activities, to determine baselines and identify gaps in service delivery. At the time of the audit, the report on the survey had not been finalized. The lack of accurate baseline data impacted on the effectiveness of the Representation's 2014 and 2015 planning.
- In Chad, OIOS visits to the Oure Cassoni refugee camp and the Iridimi camp and review of reported performance indicators noted that the indicators reported by UNHCR for the water quantity and the number of latrines were inaccurate. The performance reports submitted by the Representation reported sub-standard performance in these areas. Subsequent survey results submitted by the same office, however, stated that Chad was achieving most of the WASH standards. These differences were mainly due to discrepancies in the camp population figures at the Oure Cassoni camp.

30. The above weaknesses occurred because country operations and Regional Bureaux had not established adequate management oversight mechanisms over the process of collecting and reporting on baselines, populations and target information, and review thereof. As a consequence, there was a risk that planning for WASH activities in many UNHCR country operations was based on inaccurate assumptions, impacting on the ability of UNHCR to accurately report on the achievement of established standards.

(3) The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should put in place arrangements to further strengthen: (a) oversight over the submission by country operations of accurate data on baselines, population, targets and performance indicators as well as of mid-year and year-end results; and (b) review of such submissions.

UNHCR accepted recommendation 3 and stated that the arrangements would be put in place during the Annual Programme Review process. Recommendation 3 remains open pending submission of evidence of arrangements introduced for strengthening the review and oversight of the submission by country operations of accurate data on baselines, population, targets and performance indicators as well as of mid-year and year-end results.

Technical specialists were involved in the selection and retention of partners for implementing water, sanitation and hygiene programmes

31. UNHCR guidance requires that Representations establish an Implementing Partner Selection Committee to review submissions of interest from potential partners and assist with partner selection and retention decisions. Technical specialists should be part of the team for the selection and retention of WASH partners. OIOS review showed that WASH officers were systematically involved in the partner selection processes involving WASH activities in the countries reviewed.

Concerted efforts were required to sustain the delivery of the minimum standards for the provision of water, sanitation and hygiene services

32. The UNHCR Global Strategy for Public Health for 2014-2018 requires country operations to ensure: (a) the delivery of 20 (15 for emergency situations) litres per person per day (l/p/d) of acceptable quality of water; (b) that not more than 20 persons are using one latrine; (c) that households have adequate quantity of soap and possess the knowledge of at least three of the five critical times for hand-washing; and (d) there is an adequate number of hygiene promoters with at least one promoter for every 500 persons of concern. To ensure that the provision of water, sanitation and hygiene is done on a sustainable basis, country operations are required to undertake effective community mobilization campaigns to increase awareness about and ownership of WASH facilities.

33. Data from TWINE showed an overall improvement in the provision of WASH services to persons of concern. However, in emergency situations and in some of the countries visited by OIOS, operations did not: (a) supply the basic minimum quantity and quality of water; (b) provide adequate sanitation facilities; and (c) achieve the required basic hygiene standards, as shown in the following paragraphs.

34. For the provision of water: (a) in Sudan, as of April 2015, for eight camps in the White Nile region, the quantity of water supplied ranged from 6 to 12 l/p/d, which was less than the emergency standard of 15 l/p/d; (b) in Pakistan, WASH projects implemented by Sub-Office Peshawar showed that only 210 of the 344 hand pumps in three refugee villages were working; and (c) in Djibouti, at the refugee camp of Ali Addeh with an estimated population of 10,000 refugees, the quantity of the water in the first six months of 2015 ranged from 5 to 11 l/p/d, and while the situation somewhat improved for some camp residents by October 2015, half of the camp still lacked access to quality water and depended on local wells.

35. For the provision of sanitation: (a) in Djibouti, at a school in the Ali Addeh camp, there were only 10 latrines each for boys and for girls, which was insufficient for 1,230 pupils, even though a school shift system was in place. Also, a survey done by the UNHCR partner reported that 300 of 1,000 latrines in the Ali Addeh camp could no longer be used, as they needed to be emptied; (b) in Cameroon, an insufficient number of toilets were constructed in the camps, resulting in refugees defecating in nearby fields because of lack of sensitization on hygiene and WASH partner on site; and (c) in Pakistan, UNHCR was not monitoring whether persons of concern were regularly maintaining their latrines. For example, only one of the four communal latrines in three refugee villages (Kababian, Akora and Pannyan) was well maintained.

36. For the provision of hygiene services, the number of hygiene promoters was lower than the UNHCR standard. For example: (a) in the South Sudan Lasu camp, there was one hygiene promoter per 693 refugees; and (b) the Kenya Dadaab camp had one hygiene promoter per 2,000 refugees. In Djibouti, no partner had been assigned responsibility of collecting solid waste in the Ali Addeh camp and a significant quantity of waste had accumulated in the camp. In general, in the countries visited, refugees lacked sufficient sensitization on hygiene as seen from poor latrine maintenance and solid waste management.

37. The deficiencies in meeting the minimum UNHCR standards for the provision of water, sanitation and hygiene were attributed to inadequate monitoring by country operations in meeting the minimum standards, inadequate support and oversight provided by Regional Bureaux, and lack of effective community mobilization campaigns to increase awareness about and ownership of WASH facilities. DPSM was of the view that there was a need for coordination between health and WASH sectors particularly for hygiene awareness, and where appropriate and keeping in view the operational context, consideration be given to the merging of hygiene promoters and community health outreach

workers to improve services provided and to ensure cost efficient outreach programmes. The lack of adequate water, sanitation and hygiene services increased health risks of refugees.

(4) The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should put in place an action plan to: (a) support country operations in meeting minimum water and sanitation standards; (b) increase community ownership of water and sanitation facilities; and (c) ensure better collaboration between health and WASH sectors in hygiene awareness and, where appropriate, review the need to merge hygiene promoters and community health outreach workers.

UNHCR accepted recommendation 4 and stated that the action plan being developed by the Public Health Section, in coordination with the Regional Bureaux, under recommendation 1 would cover: (a) support to country operations in meeting minimum water and sanitation standards; and (b) increased community ownership of water and sanitation facilities. The Office would produce one integrated action plan for these activities, including highlighting the operations where the type of water system allows for community ownership. The Public Health Section would publish operational guidance to support country operations on the effective use of community-based health workers and hygiene promoters. Recommendation 4 remains open pending submission of an action plan by DPSM and Regional Bureaux to support country operations in meeting water and sanitation standards, increase community ownership of water and sanitation facilities, and ensure stronger collaboration between the health and WASH sectors.

There was a need to address funding shortfalls and keep track of cost of delivery of water, sanitation and hygiene programmes

38. The UNHCR 2013 Detailed Planning and Budgeting Instructions required WASH programmes to be prioritized, and for UNHCR headquarters and country operations to ensure resources were mobilised and used more effectively and efficiently. The UNHCR Global Strategy for Public Health for 2014-2018 requires country operations to calculate the cost of WASH interventions in refugee settings to ensure early cost evaluation, better planning and enhanced technical quality and effectiveness of WASH operations.

39. A review of Country Operations Plans showed that field operations reported the lack of funding as the main cause for not achieving WASH standards. For example, the 2016 Country Operations Plans for South Sudan, Democratic Republic of Congo, Chad, Cameroon and Tanzania reported that funding shortages would prevent gaps in WASH services from being addressed. Also, an analysis of the WASH sector in eight countries (South Sudan, Djibouti, Kenya, Pakistan, Cameroon, Chad, Bangladesh and Uganda) showed that those country operations that allocated 10 per cent or more of their programme budgets to WASH programmes generally achieved or exceeded the minimum standards (with the exception of Cameroon).

40. DPSM was in the process of defining the cost of water during emergencies, capital works, and operation and maintenance phases to assist programmes with budgeting. However, of the 12 country operations visited by OIOS, only Kenya and Chad had made efforts in this direction and calculated the cost of WASH activities implemented, while the other 10 operations had not taken the required steps.

41. As a result, country operations were not aware of the additional cost of either achieving the standards or sustaining them. This also prevented them from monitoring trends over time, achieving financial efficiencies and monitoring the effectiveness of WASH interventions. Funding shortages were attributed to lack of an organization-wide action plan for effective advocacy and donor mobilization for WASH activities in those countries that were deficient in terms of not achieving WASH standards. The

absence of cost data in country operations was due to inadequate management attention to financial and cost aspects related to WASH operations.

(5) The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should develop an action plan to implement: (a) effective needs-based prioritization of WASH activities in country operation budgets according to the specific context; and (b) procedures to ensure that country operations systematically include cost considerations related to achieving or maintaining WASH standards.

UNHCR accepted recommendation 5 and stated that with the cost of the water tool that was currently under development, countries would be able to better calculate the costs of their water programmes and include the costs of water in their country operational plans. Recommendation 5 remains open pending submission of an action plan for: (a) needs-based prioritization of WASH activities in country operation budgets; and (b) inclusion of cost considerations by country operations in achieving or maintaining the minimum WASH standards.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

**Audit of the arrangements for water, sanitation and hygiene programmes in the Office of the United Nations
High Commissioner for Refugees**

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should develop a time-bound action plan for the formulation of country level WASH strategies to supplement existing Country Operations Plans in those country operations that are identified as priority for WASH interventions and do not yet have a local WASH strategy.	Important	O	Submission to OIOS of the time-bound action plan for the formulation of country level WASH strategies in those country operations that are identified as priority for WASH interventions and do not yet have a local WASH strategy.	31 December 2016
2	The UNHCR Division of Programme Support and Management should document an action plan, with clear targets and milestones, for the development and roll-out of the upgraded TWINE system, including the launch of online TWINE training.	Important	O	Submission to OIOS of the action plan, containing clear targets and milestones, for the development and roll-out of the upgraded TWINE system, including the launch of online TWINE training.	31 August 2016
3	The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should put in place arrangements to further strengthen: (a) oversight over the submission by country operations of accurate data on baselines, population, targets and performance indicators as well as of mid-year and year-end results; and (b) review of such submissions.	Important	O	Submission to OIOS of evidence of arrangements introduced for strengthening the review and oversight of the submission by country operations of accurate data on baselines, population, targets and performance indicators as well as of mid-year and year-end results.	30 June 2016
4	The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should put in place an action plan to: (a) support country operations in meeting minimum	Important	O	Submission to OIOS of an action plan by DPSM and Regional Bureaux to support country operations in meeting water and sanitation standards, increase community ownership of	30 June 2017

² Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

³ Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

⁴ C = closed, O = open

⁵ Date provided by UNHCR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

**Audit of the arrangements for water, sanitation and hygiene programmes in the Office of the United Nations
High Commissioner for Refugees**

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
	water and sanitation standards; (b) increase community ownership of water and sanitation facilities; and (c) ensure better collaboration between health and WASH sectors in hygiene awareness and, where appropriate, review the need to merge hygiene promoters and community health outreach workers.			water and sanitation facilities, and ensure stronger collaboration between the health and WASH sectors.	
5	The UNHCR Division of Programme Support and Management, in coordination with the Regional Bureaux, should develop an action plan to implement: (a) effective needs-based prioritization of WASH activities in country operation budgets according to the specific context; and (b) procedures to ensure that country operations systematically include cost considerations related to achieving or maintaining WASH standards.	Important	O	Submission to OIOS of an action plan for: (a) needs-based prioritization of WASH activities in country operation budgets; and (b) inclusion of cost considerations by country operations in achieving or maintaining the minimum WASH standards.	31 December 2017

APPENDIX I

Management Response

Management Response

**Audit of the arrangements for water, sanitation and hygiene programmes in the Office of the United Nations
High Commissioner for Refugees**

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The Division of Programme Support and Management, in coordination with the Regional Bureaux, should develop a time-bound action plan for the formulation of country level WASH strategies to supplement existing Country Operations Plans in those country operations that are identified as priority for WASH interventions and do not yet have a local WASH strategy.	Important	Yes	Chief PHS	December 2016	The Public Health Section (PHS) will work closely with the bureaux to develop an action plan for key countries to develop a more detailed multi-year strategy, based on critical indicators.
2	The Division of Programme Support and Management should document an action plan, with clear targets and milestones, for the development and roll-out of the upgraded TWINE system, including the launch of online TWINE training.	Important	Yes	Chief PHS	August 2016	The Project Steering Committee has the oversight of the upgrade and development of TWINE and is also responsible for the action plan. Following the signature of the contract with the partner, the milestones for the TWINE upgrade will be outlined for each of the areas, including WASH.
3	The Division of Programme Support and Management, in coordination with the Regional Bureaux, should put in place arrangements to further strengthen: (a) oversight over the submission by country operations of accurate data on baselines, population, targets and performance	Important	Yes	Chief PASS	June 2016	The arrangements will be put in place during the Annual Programme Review (APR) process.

⁶ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

⁷ Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Management Response

**Audit of the arrangements for water, sanitation and hygiene programmes in the Office of the United Nations
High Commissioner for Refugees**

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	indicators as well as of mid-year and year-end results; and (b) review of such submissions.					
4	The Division of Programme Support and Management, in coordination with the Regional Bureaux, should put in place an action plan to: (a) support country operations in meeting minimum water and sanitation standards; (b) increase community ownership of water and sanitation facilities; and (c) ensure better collaboration between health and WASH sectors in hygiene awareness and, where appropriate, review the need to merge hygiene promoters and community health outreach workers.	Important	Yes	Chief PHS	June 2017	(a) and (b) will be part of the action plan that will be established under recommendation 1. The office will produce one integrated action plan for these activities, including highlighting the operations where the type of water system allows for community ownership. (c) By the end of November the PHS will publish operational guidance to support country operations on the effective use of community-based health workers and hygiene promoters.
5	The Division of Programme Support and Management, in coordination with the Regional Bureaux, should develop an action plan to implement: (a) effective needs-based prioritization of WASH activities in country operation budgets according to the specific context; and (b) procedures to ensure that country operations systematically include cost considerations related to achieving or maintaining WASH standards.	Important	Yes	Chief PHS	December 2017	With the further finalization of the cost of water tool that is currently under development, countries will be able to better calculate the costs of their water programmes and include the costs of water in their country operational plans.