



INTERNAL AUDIT DIVISION

REPORT 2016/083

Audit of the Regional Bureau for Africa
of the Office of the United Nations
High Commissioner for Refugees

Overall results relating to the effective management of the Regional Bureau for Africa were initially assessed as partially satisfactory. Implementation of five important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY
SATISFACTORY

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AUDIT REPORT

Audit of the Regional Bureau for Africa of 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 Regional Bureau for Africa of 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. The Bureau, based at UNHCR headquarters in Geneva, provides strategic direction, support and oversight to regional and country offices in the Sub-Saharan Africa region, which comprise 46 countries of which 39 have UNHCR presence. There are three Regional Offices reporting to the Bureau, in Dakar (Senegal), Kinshasa (the Democratic Republic of Congo) and Pretoria (South Africa), which together provide strategic direction, support and oversight to 18 of the UNHCR country operations in Africa. The other 21 countries report directly to the Bureau. There is also a Regional Service Center based in Nairobi, which hosts out-posted global positions reporting to the respective parent units at headquarters and staff in the Bureau Support Unit reporting to the Bureau. Additionally, there is a Liaison Office with the African Union and Economic Commission for Africa based in Addis Ababa reporting directly to the Bureau.
4. The increase in the number of concurrent emergencies in Sub-Saharan Africa has resulted in expansion of the operational scope of the Bureau. At the start of 2015, there were around 16.8 million persons of concern in Sub-Saharan Africa. That number increased to 17.6 million by the end of 2015 due in large part to the continuation of the humanitarian crises in the Central African Republic, Nigeria and South Sudan. Refugee numbers grew with the new emergencies in Burundi, affecting the Democratic Republic of Congo, Rwanda, Tanzania and Uganda, and in Yemen, affecting mainly Djibouti and Somalia. The expenditure for the Sub-Saharan Africa region in 2015 was \$1.1 billion.
5. The Bureau is headed by the Director of the Bureau, at the D-2 level, who reports to the Assistant High Commissioner for Operations. At the end of March 2016, the Bureau was staffed with 53 posts. The Bureau itself spent \$12.4 million in 2015 on staff and administrative costs for managing the delivery of its mandated responsibilities.
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 the Regional Bureau for Africa**.

8. The audit was included in the OIOS 2016 risk-based internal audit work plan for UNHCR due to risks arising from the span, volume and criticality of activities that the Bureau is expected to deliver in support of the mandate of UNHCR.

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

(a) **Strategic planning and monitoring** - controls that provide reasonable assurance that strategic and operational plans of the Bureau and country operations in the Sub-Saharan Africa region are developed in alignment with UNHCR global strategic priorities and established planning procedures and guidelines, and are adequately monitored.

(b) **Programme management capacity** - controls that provide reasonable assurance that the Bureau has sufficient programme management capacity to fulfill its mandated responsibilities, including: (i) sufficient financial resources; (ii) sufficient and competent human resources; and (iii) appropriate management tools and systems.

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

11. OIOS conducted this audit from February to May 2016. The audit covered the activities of the Bureau from 1 January 2015 to 29 February 2016.

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, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

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 the Regional Bureau for Africa**. OIOS made eight recommendations to address issues identified.

14. There was a need for the Bureau to: (i) identify priority countries for implementation of measurable multi-year protection and solution strategies; (ii) monitor the timeliness and quality of Budget Committee submissions; (iii) regularly assess staffing structures of operations transitioning from emergency to post-emergency; (iv) monitor the timeliness of submissions for approval of funds required for establishing new offices in the field; (v) measure the performance of the Bureau; (vi) streamline the division of tasks within the Bureau and clarify the roles and responsibilities between the Bureau and the substantive Divisions, Regional Offices and the Regional Service Center in Nairobi; (vii) implement a risk-based plan to monitor compliance of field operations with applicable rules, policies and procedures; and (viii) ensure compliance with the policy on selection and contracting of consultants.

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

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.

remains in progress. Of the five recommendations in progress, UNHCR partially accepted two of them, as further discussions were necessary to determine whether organizational-wide changes were required.

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 the Regional Bureau for Africa	(a) Strategic planning and monitoring	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Programme management capacity	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Strategic planning and monitoring

The Bureau needed to identify priority countries for implementation of measurable multi-year protection and solution strategies

16. The Bureau is responsible for providing strategic direction to regional and country offices in Sub-Saharan Africa, and leading a strategic planning exercise involving field operations to develop a multi-year strategic plan for the region. This plan is required to be aligned with UNHCR’s global strategic objectives and guidance for its implementation and the resource allocation process. The 2017 UNHCR planning instructions require each operation to have a multi-year protection and solutions strategy and vision of what it expects to achieve over the coming years.

17. The Bureau developed a regional strategy for Africa after discussions held during the Regional Representatives’ meeting in November 2015. The strategy document provided a general vision and areas of focus; however, it did not identify the priority countries for each focus area and measurable objectives with the timeframes for achieving them. The country operations interviewed by OIOS expressed the need for longer term focus on solutions supported by a multi-year regional strategy, especially for protracted refugee situations where the Bureau had difficulty allocating resources given the decrease in donor attention for such situations.

18. The lack of a detailed multi-year strategy, together with the funding constraints, hampered transition in protracted situations from care and maintenance programmes to developing and implementing solutions which require more funding and a longer time to implement. The main reason for the lack of comprehensively formulated multi-year regional strategy was that the Bureau did not have sufficient time and resources to commit to its development, given the multiple ongoing emergencies.

(1) The UNHCR Regional Bureau for Africa should develop a multi-year regional strategy for Africa, which identifies priority countries for the implementation of measurable protection and solution strategies and provide direction to the allocation of resources.

UNHCR accepted recommendation 1 and stated that it had identified four operations (Senegal,

Ghana, Tanzania and Uganda) as priority countries for the development of multi-year protection and solutions strategies with measurable impact indicators. The strategies were presented, reviewed and endorsed during the Annual Programme Review (APR) held on 19 May 2016. Subsequently, an additional \$4.5 million was allocated to these four countries for complying with the APR decision to support the implementation of these strategies. In another effort to implement solutions through identification of priority countries, the Bureau had submitted a memo to the Troika requesting their support (political, financial and technical) to address the challenges identified in implementing solutions for 11 prioritized protracted situations. Based on the action taken and documentation provided, recommendation 1 has been closed.

The Bureau needed to monitor the timeliness and quality of Budget Committee submissions

19. According to the UNHCR Revised Resource Allocation Framework, any request for overall Operating Plan and Operating Level budget increases requires the approval of the UNHCR Budget Committee. The process is guided by prescribed submission templates and the Budget Committee meets weekly to review such requests. Submission is due five working days before each meeting. Written approval from several entities and officials is required for the submission documents.

20. Officials involved in the Budget Committee submission process stated it was heavy and cumbersome. For example, staff in country operations interviewed by OIOS found the process to obtain Operating Level budget increases too long in emergency situations, which put the well-being of refugees at risk. Bureau staff mentioned that the Budget Committee often did not provide any reasons or feedback for rejecting budget increases, reducing learning potential. The Deputy High Commissioner, who chaired the Budget Committee, had formed a working group to review the Resource Allocation Framework including the submission procedures to the Budget Committee to which the Bureau had provided its feedback to improve the process.

21. Notwithstanding the above, the Bureau also took time to review submissions from field operations, although it was unable to provide precise information on the duration between the date that a field operation made a submission to the Bureau and the date when the Bureau sent it to the Budget Committee. It was also unclear how the minimum quality of submissions was ensured, as all Desk Officers were dealing with submissions individually from the countries they were assigned to.

22. As a result, there was a risk that the Bureau was taking excessive time to review submissions, rendering the process inefficient. In addition, there was a risk that the quality of submissions was not guaranteed as it was too dependent on individual Desk Officers, thus increasing the likelihood of the Budget Committee denying budget requests. The review process was also not documented to ensure clear responsibilities for review of the quality of submissions. While the audit was ongoing, the Bureau allocated to its Resource Management Unit the focal point role to monitor the submission process.

(2) The UNHCR Regional Bureau for Africa should put in place controls to better monitor the submissions from field operations to the Budget Committee, including tracking progress based on established target dates and developing quality standards for the submissions.

UNHCR accepted recommendation 2 and stated that the Bureau was in the process of putting in place controls to better monitor submissions to the Budget Committee. A covering sheet for internal circulation of the Budget Committee submissions had been created with the dual purpose of tracking submissions and providing quality control on the document, before it was sent to the Budget Committee. The Bureau also started to track the dates of Budget Committee submissions from the field to the Desks and further to the Budget Committee. Recommendation 2 remains open pending receipt of evidence of: i) systematic tracking of the processing period of Budget Committee

submissions against the target set of 10 working days; and ii) minimum standards (e.g., a checklist) developed to ensure consistency in the quality of the submissions.

There was a need to regularly assess staffing structures of operations transitioning from emergency to post-emergency

23. UNHCR field operations can hire staff on temporary assistance to cover their immediate staffing needs in an emergency situation, and can include local temporary assistance staff in their administrative budget for up to six months, after which normal staff positions should be created and approved by the UNHCR Budget Committee. Under no circumstances shall the continuous period on a temporary appointment exceed 729 days (two years). The purpose of this is to provide operations with flexibility with temporary increased demands at times of emergency and subsequently streamline operations with regular staffing requirements.

24. The Bureau reviewed submissions presented to the Budget Committee for additional staff for emergency situations, both for temporary and newly created posts. However, these submissions did not specifically identify requests for increases in temporary assistance, and as a result, the Bureau was not ensuring that operations complied with the requirement that temporary assistance should be limited to six months. For five emergencies reviewed by OIOS (Nigeria, Cameroon, Ethiopia, Uganda and Niger), the expenditures incurred for temporary assistance remained high in both 2014 (\$6.6 million) and 2015 (\$11.2 million) due to emergencies. However, such high expenditures over a two-year period indicated that temporary staff was not being converted to regular staff positions as required. The Bureau was also focusing its review on creation of regular staff posts in a piecemeal manner, and was not reviewing the overall staff position in emergencies which consisted of a large number of temporary staff.

25. This control weakness exposed UNHCR to the risk that emergency operations would not be able to transition to regular operations in a timely and adequate manner and to provide the required continuity of staff. For example, in 2016 the UNHCR Sub-office in Gambela (Ethiopia) had a budget of \$315,000 for temporary assistance although this was more than two years after the start of the emergency. The UNHCR Branch Office in Abuja (Nigeria) had a 2016 budget of \$150,000 for temporary assistance; also more than two years after the start of the emergency in Nigeria. The Bureau was unable to monitor and explain why there was a continued need for temporary assistance staff in those situations.

(3) The UNHCR Regional Bureau for Africa should design procedures to ensure that temporary assistance requirements are adequately specified in the budget submissions from field operations and that staffing reviews of emergency operations are undertaken at regular intervals.

UNHCR accepted recommendation 3 and stated that submissions to the Budget Committee now included details of Temporary Assistance (job title, grade, period of assignment). As of September 2016, the Bureau would review its staffing requirements for emergencies on a quarterly basis with the support of relevant Divisions. Recommendation 3 remains open pending receipt of evidence that staffing reviews of emergency situations are undertaken at regular intervals.

The Bureau needed to put in place procedures to monitor the timeliness of submissions for approval of funds required for establishing new offices in the field

26. The UNHCR Resource Allocation Framework requires Country Representatives to obtain approval from the Bureau Director for opening new offices in the field. If the staff and administrative support costs for the country increase as a result of newly opened offices, approval from the Budget Committee is required.

27. In the Sub-Saharan Africa region, 23 new offices were opened in the audit period, and 22 of them needed additional funds. The Bureau Director had approved the opening of these offices; however, there was no formal approval from the Budget Committee related to additional funds required for staffing and administrative costs. Instead, the additional funding requirements were consolidated with the overall requests for the country operations. Therefore, the proposed funding associated with the opening of an office was not evident. In addition, for three new offices (Kirehe and Nyamata in Rwanda and Maroua in Cameroon), the Bureau submitted its budget proposals to the Budget Committee long after the opening of the offices. This meant that the administrative expenses were covered from another administrative budget not approved for such costs. For example, for Maroua it took 12 months to submit the request for additional funds, while for Kirehe and Nyamata it was 8 months.

28. The above resulted due to lack of monitoring by the Bureau and the respective Country Representatives to ensure that additional funds required were submitted in a timely and detailed manner to the Budget Committee for approval. As a result, there was a lack of transparency regarding the additional funds needed for increasing UNHCR field presence. The Bureau advised that the additional funding requirements relating to the opening of a new office were not submitted to the Budget Committee because the Committee did not request such details when it approved the Bureau's overall requests to increase Operating Level budgets.

(4) The UNHCR Regional Bureau for Africa should put in place procedures to monitor the timeliness of submissions for approval of funds required for establishing new offices in the field.

UNHCR accepted recommendation 4 and stated that it was following up on this issue in two ways: i) the notification for the opening of an office to the Bureau needed to be accompanied by a table that included information on the preliminary budgetary estimates for the new office; and ii) the Resource Management Unit would provide quarterly updates to Bureau staff on the opening and closure of offices. Based on the action taken and documentation provided by UNHCR, recommendation 4 has been closed.

B. Programme management capacity

There was a need to implement a system to measure the performance of the Bureau

29. UNHCR uses Results Based Management (RBM) to ensure its organizational processes support the achievement of the right results in terms of protection and solutions for persons of concern as effectively and efficiently as possible. As a key element of results-based strategic planning, the Bureau is required to define SMART (specific, measurable, attainable, relevant, and time-bound) targets for its planned activities and results to measure performance and enable monitoring of progress made.

30. The Bureau had not fully implemented the RBM framework in its planning and, therefore, the effectiveness of the Bureau's performance could not be measured. This was partly because the current UNHCR RBM tool, FOCUS, was not fully implemented for the headquarters entities. Therefore, no performance indicators and targets were available for selection in the system to enable performance measurement for Divisions, Bureaux and other headquarters functions. However, the Bureau had also not operationalized performance measurement by other means. For example, it did not have annual work plans, neither at the Bureau level nor for its various units (e.g. Desks) to document and monitor planned activities and achievement of results.

31. As a result, there was a risk of the Bureau not being efficient and effective in achieving its objectives. OIOS was informed that, starting in 2017, the Bureaux and Divisions would be requested to highlight performance indicators and quantitative and qualitative targets in their annual plans.

(5) The UNHCR Regional Bureau for Africa, in collaboration with the Division of Programme Support and Management, should develop performance indicators and targets to measure its performance.

UNHCR accepted recommendation 5 and stated that the Bureau was in contact with the Division of Programme Support and Management on this matter. A joint meeting, followed by the development of indicators and targets would be conducted in the third quarter of 2016. Recommendation 5 remains open pending receipt of the performance indicators and targets developed for the Bureau, either within or outside FOCUS, to allow it to measure the effectiveness of its performance.

Roles and responsibilities of the Bureau, substantive Divisions, Regional Offices and the Regional Service Center in Nairobi needed to be clarified

32. The Bureau is required to support, monitor and oversee field operations in its geographical area. The job descriptions for individual functions within the Bureau should ensure consistency of implementation of roles and clearly divide responsibilities to ensure there are no overlaps or gaps. The Bureau is also required to design an organizational structure that is logical and aligned with its overall strategic objectives.

33. All of the Bureau's main functions had job descriptions. However, a review of job descriptions noted the following:

- The responsibilities for monitoring and overseeing field operations were not specifically mentioned in any of the job descriptions.
- The job descriptions for Senior Desk Officers, Senior Operations Managers and Deputy Directors all included the review of country operation plans and support to field operations, without further clarifying the respective responsibilities.
- The job descriptions for Deputy Directors and the Senior Resource Manager both included responsibilities for coordination of resource management activities, without showing how any gaps and overlaps would be avoided.

34. This situation was amplified because roles and responsibilities for entities and units outside the Bureau structure at headquarters were not clearly distinguished. OIOS review of the UNHCR accountability framework documents showed that there were discrepancies between the roles and responsibilities of the Bureau and those of the other entities/units, as follows:

- The UNHCR Global Management Accountability Framework recognized three organizational levels (headquarters, region, and country), but did not differentiate between the Bureau and Divisions at headquarters.
- The Authorities, Responsibilities and Accountabilities for Regional Offices showed a potential overlap with those of the Bureau, especially in the areas of review of country operation plans and monitoring of country operations' compliance with rules, policies and procedures. The Regional Offices also had support and oversight roles, and they were each employing regional technical experts. However, the tasks that these experts were expected to perform appeared to overlap with those of Senior Operations Managers in the Bureau.

- The newly established Regional Service Center in Nairobi provided support and monitoring to 13 countries. It was not clear from the review of the accountability documents and job descriptions how the roles and responsibilities of the Bureau differed in respect of the same countries.

35. The Bureau had not reviewed and clarified the division of tasks between its different functions and the roles and responsibilities of the substantive Divisions, the Regional Offices and the Regional Service Center regarding field support, monitoring and oversight. There was therefore a risk of overlapping responsibilities and gaps due to certain functions not being performed. Bureau staff and country operations interviewed confirmed the lack of clarity between the Bureau functions and other entities. The only consensus among them was the view that the Senior Desk Officers should be the first ‘port of call’ for the country operations.

(6) The UNHCR Regional Bureau for Africa, in coordination with the Assistant High Commissioner (Operations) and relevant Divisions, should review and clarify the division of roles and responsibilities in the provision of support, monitoring and oversight activities between its main functions and between the Bureau and the Divisions, Regional Offices and the Regional Service Center in Nairobi.

UNHCR partially accepted recommendation 6 while stating that the division of these roles and responsibilities needed to be clarified institutionally to ensure a consistent approach across the organization, specifically when it comes to roles and responsibilities for support, monitoring and oversight activities between Divisions and the Bureau. The Bureau would meet with the Assistant High Commissioner (Operations) and relevant Divisions to initiate the process of reviewing and clarifying the roles and responsibilities with regards to the provision of support, monitoring and oversight. Recommendation 6 remains open pending receipt of documentation clarifying the division of roles and responsibilities for support, monitoring and oversight activities: (i) between the Bureau’s main internal functions; and (ii) between the Bureau and the Regional Offices, the Regional Service Center and, to the extent possible and within the control of the Bureau, the substantive Divisions at headquarters.

The Bureau needed to implement a risk-based plan to monitor compliance of field operations with applicable rules, policies and procedures

36. The main role of the Regional Bureaux at UNHCR is to support, monitor and oversee field operations in their respective geographical areas. The Authorities, Responsibilities and Accountabilities for the Bureau for Africa assign the following responsibilities to the Bureau: to ensure, across the region, that UNHCR protection policies, standards and doctrine are consistently and coherently applied; and to enforce and monitor compliance with UNHCR’s financial rules, human resources policies, information and communication technology policies and security policies.

37. The Bureau’s monitoring activities were mainly implemented along the UNHCR programme management cycle starting with the Bureau’s focused review of annual country operation plans and an overview of mid-year and annual reporting phases. In addition, Senior Desk Officers were visiting country operations assigned to them to, *inter alia*, support and monitor the preparation of the country operation plans. However, the Bureau had no evidence of consistent and regular monitoring of compliance in other areas, such as financial management, protection, supply, human resources management, information and communication technology or security management. At most, such monitoring was done on an ad-hoc basis, and depended on the Desk in question. For example, there was no consistent process to monitor and follow up on non-compliance reported in the monthly Country Financial Reports or the UNHCR Security Compliance Reports.

38. The above resulted as the Bureau had not set up a consistent structure and procedures for supporting, monitoring and overseeing country operations, based on a risk-based plan, as illustrated in the following observations:

- Monitoring of compliance with supply management rules and policies was not mentioned in the Authorities, Responsibilities and Accountabilities for the Bureau. This was partly mitigated as the Supply Management and Logistics Service of the Division of Emergency, Security and Supply had been assigned monitoring tasks for assets, inventory management and global fleet management. However, monitoring of compliance of field operations in respect of procurement, vendor registration and management of serially tracked items was not assigned to any entity at headquarters. The Bureau had also not put in place mechanisms to address this gap.
- Monitoring of some other policies were both assigned to substantive Divisions and the Bureau. For example, the monitoring of the implementation of the project audit process was a responsibility assigned to the Controller's Office, but at the same time overall monitoring of compliance with all programme related policies and procedures had been assigned to the Bureau.

39. Due to gaps and overlaps in the monitoring of compliance of field operations with applicable policies and procedures, especially those considered mandatory, there was an unmitigated risk that the operations that were not adequately managed or had lax control weaknesses that were not corrected in a timely manner. This could have an adverse impact on achievement of the strategic objectives of the operations in the Sub-Saharan Africa region.

(7) The UNHCR Bureau for Africa, in coordination with the Assistant High Commissioner (Operations) and other Divisions, should clarify its role in monitoring compliance of field operations with applicable rules, policies and procedures, and establish a risk-based monitoring plan that assigns clear responsibilities for implementing the plan.

UNHCR partially accepted recommendation 7 while stating that it considered the division of responsibilities for compliance monitoring and the development of risk-based monitoring plans for Bureaux as an organization-wide issue. Nevertheless, it would work on the development of a risk-based monitoring plan with clearly assigned responsibilities for implementation. The Bureau would meet with the Assistant High Commissioner (Operations) and relevant Divisions to clarify responsibilities with regards to compliance monitoring and the development of a risk-based monitoring plan. Recommendation 7 remains open pending receipt of a risk-based plan for monitoring compliance of field operations in the Sub-Saharan Africa region with applicable UNHCR rules, policies and procedures.

The Bureau was not complying with UNHCR's policy on selection and contracting of consultants

40. The UNHCR Policy on Individual Consultants requires consultants to be selected through a transparent and competitive process. The Division of Human Resources Management has delegated to the Director of the Bureau the authority to approve consultancy contracts in the Sub-Saharan Africa region. The Policy also states that a consultancy contract must not exceed 11 consecutive months. Beyond that, there shall be a mandatory break-in-service of one full month during which the individual may not have a contract with UNHCR. Any consultancy contract exceeding a cumulative value of \$150,000 per consultant during 24 months in a 36-month period shall require authorization by the Director of the Division of Human Resources Management before initiating or extending it.

41. OIOS reviewed the selection, payment and approval process put in place by the Bureau for consultancies and selected on a sample basis 22 consultancy contracts totaling \$2.2 million for the period under review, and noted the following:

- For 16 consultancy contracts, there was no evidence of competitive selection.
- Contracts for 15 consultants were approved by the Senior Operations Managers instead of the Director of the Bureau, although they did not have the delegated authority to approve consultancy contracts.
- In three instances, the contract exceeded 11 months without a break-in-service.
- In two cases, the total cumulative contract value exceeded \$150,000 during a period of 24 months but the Bureau did not seek approval from the Director of the Division of Human Resources Management before initiating or extending the contracts.

42. Moreover, OIOS noted in the following specific cases irregularities in the approved consultancy contracts:

- Six consultants were paid fees in excess of the maximum fee allowed for their category, without any justification or approval of the exception. This resulted in total excess fees of \$184,000.
- Two consultants were hired as international consultants who were already present in the country at the time of recruitment but were paid flight tickets from their home countries.
- One consultant was a national of the country but was paid international consultancy fees which were higher than for national consultants.
- One consultant hired as information technology expert had no experience in that field and was trained in another country at an additional cost to UNHCR of approximately \$16,000.
- One consultant hired did not have the required minimum number of years of work experience required for the job.

43. The above shortcomings were the result of inadequate review procedures and oversight by the Bureau to ensure compliance with the policy governing the hiring of consultants. As a result, the selection processes were not transparent and exposed UNHCR to reputational risks, waste of financial resources and the risk that the most qualified and suitable candidates were not hired.

(8) The UNHCR Regional Bureau for Africa should put in place review and oversight mechanisms to ensure full compliance with the policy on hiring consultants.

UNHCR accepted recommendation 8 and stated that review and approval mechanisms had been put in place and a consultancy review committee established within the Bureau. Based on the action taken and documentation provided by UNHCR, recommendation 8 has been closed.

IV. ACKNOWLEDGEMENT

44. 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
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 Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Regional Bureau for Africa of 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 Regional Bureau for Africa should develop a multi-year regional strategy for Africa, which identifies priority countries for the implementation of measurable protection and solution strategies and provide direction to the allocation of resources.	Important	C	Action completed	Implemented
2	The UNHCR Regional Bureau for Africa should put in place controls to better monitor the submissions from field operations to the Budget Committee, including tracking progress based on established target dates and developing quality standards for the submissions.	Important	O	Receipt of evidence of: i) systematic tracking of the processing period of Budget Committee submissions against the target set of 10 working days; and ii) minimum standards (e.g., a checklist) developed to ensure consistency in the quality of the submissions.	30 September 2016
3	The UNHCR Regional Bureau for Africa should design procedures to ensure that temporary assistance requirements are adequately specified in the budget submissions from field operations and that staffing reviews of emergency operations are undertaken at regular intervals.	Important	O	Receipt of evidence that staffing reviews of emergency situations are undertaken at regular intervals.	30 September 2016
4	The UNHCR Regional Bureau for Africa should put in place procedures to monitor the timeliness of submissions for approval of funds required for establishing new offices in the field.	Important	C	Action completed	Implemented
5	The UNHCR Regional Bureau for Africa, in collaboration with the Division of Programme Support and Management, should develop	Important	O	Receipt of the performance indicators and targets developed for the Bureau, either within or outside FOCUS, to allow it to measure the	30 September 2016

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 Regional Bureau for Africa of 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
	performance indicators and targets to measure its performance.			effectiveness of its performance.	
6	The UNHCR Regional Bureau for Africa, in coordination with the Assistant High Commissioner (Operations) and relevant Divisions, should review and clarify the division of roles and responsibilities in the provision of support, monitoring and oversight activities between its main functions and between the Bureau and the Divisions, Regional Offices and the Regional Service Center in Nairobi.	Important	O	Receipt of documentation clarifying the division of roles and responsibilities for support, monitoring and oversight activities: (i) between the Bureau's main internal functions; and (ii) between the Bureau and the Regional Offices, the Regional Service Center and, to the extent possible and within the control of the Bureau, the substantive Divisions at headquarters.	30 September 2016
7	The UNHCR Bureau for Africa, in coordination with the Assistant High Commissioner (Operations) and other Divisions, should clarify its role in monitoring compliance of field operations with applicable rules, policies and procedures, and establish a risk-based monitoring plan that assigns clear responsibilities for implementing the plan.	Important	O	Receipt of a risk-based plan for monitoring compliance of field operations in the Sub-Saharan Africa region with applicable UNHCR rules, policies and procedures.	30 September 2016
8	The UNHCR Regional Bureau for Africa should put in place review and oversight mechanisms to ensure full compliance with the policy on hiring consultants.	Important	C	Action completed	Implemented

APPENDIX I

Management Response

Management Response

Audit of the Regional Bureau for Africa for 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 UNHCR Regional Bureau for Africa should develop a multi-year regional strategy for Africa, which identifies priority countries for the implementation of measurable protection and solution strategies and provide direction to the allocation of resources.	Important	YES			Recommendation closed by OIOS.
2	The UNHCR Regional Bureau for Africa should put in place controls to better monitor the submissions from field operations to the Budget Committee, including tracking progress based on established target dates and developing quality standards for the submissions.	Important	YES	Senior Resource Manager + Operations Managers	ongoing	The RBA is in the process of putting in place controls to better monitor submissions to the Budget Committee (BC). A covering sheet for internal circulation of the BC submissions has been created with the dual purpose of tracking submissions and providing quality control on the document, before it is sent to the BC. The RBA has also started to track the dates of BC submissions from the field to the Desks and further to the BC.
3	The UNHCR Regional Bureau for Africa should design procedures to ensure that temporary assistance requirements are adequately specified in the budget submissions from field operations and that staffing reviews of emergency operations are undertaken at regular	Important	YES	Senior Resource Manager + Sr. Admin Officers	As of September 2016 - ongoing	Submissions to the BC now include details of Temporary Assistance (job title, grade, period of assignment). As of September 2016, the RBA will review its staffing requirements for emergencies on a quarterly basis with

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 Regional Bureau for Africa for 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
	intervals.					the support of relevant Divisions.
4	The UNHCR Regional Bureau for Africa should put in place procedures to monitor the timeliness of submissions for approval of funds required for establishing new offices in the field.	Important	YES			Recommendation closed by OIOS.
5	The UNHCR Regional Bureau for Africa, in collaboration with the Division of Programme Support and Management, should develop performance indicators and targets to measure its performance.	Important	YES	Senior Resource Manager+ Operations Managers	3 rd quarter 2016	The Bureau is in contact with DPSM on this matter. A joint meeting, followed by the development of indicators and targets will be conducted in the 3 rd quarter of 2016.
6	The UNHCR Regional Bureau for Africa, in coordination with the Assistant High Commissioner (Operations) and relevant Divisions and Services, should review and clarify the division of roles and responsibilities in the provision of support, monitoring and oversight activities between its main functions and between the Bureau and the Divisions, Regional Offices and the Regional Service Center in Nairobi.	Important	PARTIALLY	Senior Management of RBA	As of 3 rd quarter 2016	The RBA will meet with the AHC (Operations) and relevant Divisions in order to initiate the process of reviewing and clarifying the roles and responsibilities with regards to the provision of support, monitoring and oversight.
7	The UNHCR Bureau for Africa, in coordination with the Assistant High Commissioner (Operations) and other Divisions and Services, should clarify its role in monitoring compliance of field operations with applicable rules, policies and procedures, and establish a risk-based monitoring plan that assigns clear responsibilities for implementing the	Important	PARTIALLY	SRM+ OMs+ Desks+ SLAs	As of 3 rd quarter 2016	The RBA will meet with the AHC (Operations) and relevant Divisions in order to clarify responsibilities with regards to compliance monitoring and the development of a risk-based monitoring plan.

Management Response

Audit of the Regional Bureau for Africa for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical/ Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	plan.					
8	The UNHCR Regional Bureau for Africa should put in place review and oversight mechanisms to ensure full compliance with the policy on hiring consultants.	Important	YES			Recommendation closed by OIOS.