



## **INTERNAL AUDIT DIVISION**

### **REPORT 2023/037**

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#### **Audit of Multi-Country Office in Cameroon for the Office of the United Nations High Commissioner for Refugees**

**The management capacity of the Multi-Country Office needed to be strengthened to ensure quality services were delivered to forcibly displaced persons in a timely and cost-effective manner**

**6 September 2023  
Assignment No. AR2022-111-02**

# **Audit of Multi-Country Office in Cameroon for the Office of the United Nations High Commissioner for Refugees**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of Multi-Country Office (MCO) in Cameroon for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the MCO in Cameroon was managing the delivery of services to displaced persons in a timely and cost-effective manner and in line with UNHCR policy requirements. The audit covered the period from 1 January 2021 to 30 September 2022 and included (i) planning and resource allocation; (ii) security from violence and exploitation; (iii) livelihoods; (iv) public health; (v) non-food items (NFIs) and cash-based interventions (CBIs); and (vi) fleet and fuel management.

The Office was one of 15 MCOs created by UNHCR in January 2020 to oversee and manage the rights and well-being of refugees residing in small countries. The MCO primarily delivered services to forcibly displaced persons in Cameroon and oversaw operations in Gabon, Equatorial Guinea and Sao Tome and Principe. The MCO's set up and operationalization was impacted by the COVID-19 pandemic restrictions, high senior management turnover, resource constraints and challenges in recruiting staff. This impacted its delivery of quality services to displaced persons in a timely and cost-effective manner. Further, the same issues identified in the last OIOS audit (AR2019/118) remained prevalent during the period reviewed, which called for the UNHCR Regional Bureau for West and Central Africa to reinforce the support and oversight provided to the operation.

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

- Strengthen the strategic and operational planning processes so as to optimize available resources in service delivery;
- Rationalize its vehicle fleet for efficiency;
- Reinforce the control environment within which programmes are implemented by reviewing allocation of roles and supervision of staff to enhance accountability, strengthening its management oversight over implementation, and mitigating key risks;
- Ensure partners deliver quality child protection and gender-based violence related services to displaced persons in a timely and cost-effective manner;
- Evaluate the livelihoods programme and use the information to redesign future programmes;
- Finalize negotiations with relevant agencies for the co-funding of health programmes and ensure partners deliver quality services to displaced persons and in a timely and cost-effective manner; and
- Take urgent action to strengthen controls over planning, distribution, accounting and monitoring of NFIs and CBIs and ensure they reach intended beneficiaries.

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

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# **Audit of Multi-Country Office in Cameroon for the Office of the United Nations High Commissioner for Refugees**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of Multi-Country Office in Cameroon (MCO) for the Office of the United Nations High Commissioner for Refugees.
2. The UNHCR Representation in Cameroon (hereinafter referred to as ‘the MCO’) was established in 1999 to provide refugees, asylum seekers and other forcibly displaced persons (displaced persons) with international protection, humanitarian assistance and durable solutions. The operation is a multi-country office (domiciled in the branch office of Yaoundé) and covers Cameroon, Gabon, Equatorial Guinea and Sao Tome & Principe.
3. Cameroon is party to the 1951<sup>1</sup> and 1969<sup>2</sup> refugee Conventions and has a refugee law. The country however is yet to ratify the two conventions on statelessness and domesticate the Kampala Convention that was ratified in 2015. Gabon and Equatorial Guinea are state parties to the 1951 Convention, its 1967 Protocol and the 1969 Convention. However, the two have ratified but not yet domesticated the Kampala Convention. Sao Tome and Principe was yet to ratify the 1969 Refugee nor the Kampala Convention. None of the four countries had ratified the 1954 and 1961 Conventions on Statelessness.
4. As of 30 September 2022, the MCO had 2,023,233 displaced persons, of whom 490,322 were refugees, 8,919 asylum seekers, 975,786 internal displaced persons (IDPs), and 548,206 returnees (ex IDPs). There was a marginal change in the numbers of displaced persons since 2020 due to the cyclical nature of displacements caused by conflict and flooding in the far-North region of Cameroon. Also, the increase in the number of IDPs offset refugees repatriated to their countries of origin.
5. The Representative was at D1 level and reported to the Director for the Regional Bureau for West and Central Africa (Bureau). The MCO had sub-offices in Bertoua, Bamenda, Kousseri and Maroua; and field offices in Batouri, Meiganga, Douala, Buea and Libreville in Gabon. The operating level budget<sup>3</sup> for 2021 was \$48 million, which represented 55 percent of the Representation’s projected needs. The MCO worked with 15 and 21 partners in 2021 and 2022 respectively, who implemented 47 per cent of the overall operating level budget.
6. Comments provided by UNHCR are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

7. The objective of the audit was to assess whether the MCO in Cameroon was managing the delivery of services to displaced persons in a timely and cost-effective manner and in line with UNHCR’s policy requirements, with due regard to the risks that it was exposed to and the operational context.
8. This audit was included in the 2022 risk-based work plan of OIOS due to risks arising from the MCO’s increasing number of displaced persons at a time when the operating budgets were reducing.

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<sup>1</sup> The 1951 Convention provides the internationally recognized definition of a refugee and outlines the legal protection, rights and assistance a refugee is entitled to receive.

<sup>2</sup> The 1969 Organization of African Unity Refugee Convention governing the specific aspects of refugee problems in Africa.

<sup>3</sup> The operating level is the spending authority granted against operations, administrative and staff budget categories.

9. The audit took place from November 2022 to March 2023 and was carried out in Yaoundé, Douala, Maroua, Batouri, and Meiganga. The audit covered the period from 1 January 2021 to 30 September 2022. Based on an activity-level risk assessment, the audit covered higher risk areas in the MCO, which included: (i) planning and resource allocation; (ii) security from violence and exploitation; (iii) livelihoods; (iv) public health; (v) non-food items and cash-based interventions; and (vi) fleet and fuel management. In reviewing the six areas above, the audit also covered cross-cutting areas like partnership management, coordination, staff arrangements and procurement, and drew overall conclusions about the control environment, enterprise risk management and the effectiveness of the MCO.

10. The audit methodology included: (a) interviews of key personnel, (b) review of relevant documentation, (c) analytical reviews of financial and performance data<sup>4</sup>; (d) review of data extracted from UNHCR's registration and case management system, ProGres; (e) sample testing of controls; and (f) visits to selected UNHCR and partner offices, and project sites in Yaoundé, Douala, Maroua, Batouri and Meiganga.

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

### **III. AUDIT RESULTS**

#### **A. Planning and resource allocation**

##### Need to reinforce programme planning and resource allocation

12. Cameroon was experiencing a heightened humanitarian situation due to the deepening economic crisis, flooding, political unrest, and regional and localized conflicts resulting in more forced displacements. The MCO remained largely responsible for service delivery to a large and increasing number of refugees and the provider of last resort for IDPs due to the Government's inability to provide displaced persons with meaningful support, and displaced persons' inability to achieve self-sustenance from livelihood projects. This was at a time when UNHCR funding was decreasing due to, amongst other things, the protracted refugee situation.

13. To effectively operate in this environment, the MCO needed to: (i) assess the needs of displaced persons; (ii) ensure objectives were aligned with UNHCR strategic priorities and informed by reliable data; (iii) define operational strategies; and (iv) allocate resources and measure programme performance.

##### **Strategic planning**

14. The MCO's resources were not increased when it took on the UNHCR operations in Gabon, Equatorial Guinea and Sao Tome and Principe and this impacted the execution of its relevant responsibilities. For instance, while the MCO planned to close the Gabon liaison office that was responsible for 344 displaced persons by July 2023, relevant modalities had not been worked out at the time of the audit. Equatorial Guinea and Sao Tome and Principe were yet to establish legal frameworks to support the recognition of refugees in line with the 1951 Convention and 1967 Protocol to which they are party. This called for the MCO to strengthen its advocacy with the authorities in the relevant countries.

15. The MCO's priorities as listed in its first Multi-Year Multi-Partner Strategy (2022-2026) were education, child protection, health, GBV and livelihoods. However, it did not have operational plans in

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<sup>4</sup> Financial data from MSRP and performance data from its results-based management systems, FOCUS and COMPASS

place to drive the delivery of its strategic objectives. Additionally, the MCO did not conduct age, gender and diversity as well as operational assessments in 2021 and 2022 to inform the prioritization of many needs. The last age, gender and diversity assessment conducted in 2020 in the far north was not comprehensive since it did not cover camp-based displaced persons.

16. The MCO started a population verification exercise in 2020 which was not completed and therefore lacked reliable population data to support its planning, programme design and identification of the most vulnerable for targeting. Additionally, it did not maintain up to date records in ProGres and lacked credible programme performance data. For example, key targets that could not be realistically met due to inadequate funding were not adjusted. OIOS was of the view that the MCO should have, as part of its planning and monitoring, adjusted performance targets to align to available resources.

17. IDPs numbered at least one million and represented 50 per cent of displaced persons. A cluster system was established to support the response in west, central and far north regions of Cameroon. However, the clusters other than those led by UNHCR were not fully operational. This impacted the programming and coordination of the IDP response to avoid potential gaps and/or duplications of assistance to displaced persons. Additionally, the building of synergies and coordination of service delivery among humanitarian, development, and peacebuilding interventions was impacted by limited information-sharing and competition for limited resources among the different stakeholders.

### **Resource allocation, rationalization and utilization**

18. The MCO only received 55 and 32 per cent of its requirements for 2021 and 2022 respectively as reflected in table 1 below and this adversely impacted service delivery. The resultant high staff and administrative costs left limited resources for programme delivery to displaced persons. The audit also noted that the MCO's resource allocation was not aligned to its strategic priorities with only \$8.7 million (36 per cent) of its \$24 million operational budget allocated to the five areas of strategic priority. This needed to be reviewed for implemented programmes to create the desired impact.

Table 1: Breakdown of the Operating Level Budget Expenditure

<b>Breakdown of the Operating Level Budget Expenditure</b>						
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Operating plan (OP) budget (\$ millions)	87	90	96	99	152	150
Operating level budget (OL) budget (\$ millions)	49	48	50	54	49	38
Operations (percentage of OL)	28%	30%	59%	55%	51%	39%
Administration and staff costs (percentage of OL)	71%	70%	41%	45%	49%	61%

19. Considering the low and dwindling resources, opportunities to rationalize interventions were not sufficiently pursued. For instance, the MCO: (i) did not target the most vulnerable for assistance; (ii) had not assessed whether there were more cost-effective ways of delivering services, e.g., providing health insurance instead of delivering health services; (iii) had not considered the cost of implementation of logistics services by a partner compared to direct implementation; and (iv) had not rationalized the number of vehicles. The MCO's plans to reduce its vehicles<sup>5</sup> from 263 to 210 by the end of 2023 was not informed by a needs assessment. In addition to the high fuel and maintenance costs, the MCO spent \$1.6 million on the logistics partner that managed the fleet. A review initiated by the MCO of its management of fuel and spare parts identified significant weaknesses, with implementation of resultant recommendations ongoing and resulting in reduction in fuel costs for the MCO.

<sup>5</sup> The Cameroon MCO is the tenth country with the most vehicles in UNHCR.

20. In a complicated operating environment and with limited resources, the lack of coherent strategic direction impacted not only displaced persons' access to required protection, but also quality of services provided as reflected in sections C to F of this report. The same strategic and operational planning issues were identified in the OIOS audit report 2019/118.

- (1) The UNHCR Multi-Country Office in Cameroon should strengthen its strategic planning through: (i) prioritization of needs and optimizing of available resources; (ii) collection of reliable performance and forcibly displaced persons data; and (iii) development of plans to guide activities in the three countries under its mandate.**

*UNHCR accepted recommendation 1 and stated that: (i) the resumption of participatory assessments in 2022 would be strengthened in 2023; (ii) the MCO has put in place measures to improve data collection and use by 2024; (iii) the MCO will require mandatory update of case data in ProGres by protection staff and partners by 2024. With the guidance from the Regional Bureau during the 2024 planning, the operation will rationalize and optimize operations and its administrative budget and obligation document resources; and (iv) the development of plans to guide activities in the three countries under its mandate is underway.*

- (2) The UNHCR Multi-Country Office in Cameroon should rationalize and strengthen the monitoring of its fleet to gain greater efficiencies on related costs.**

*UNHCR accepted recommendation 2 and stated that together with the Global Fleet Management Unit and the Bureau, the MCO: (i) is conducting a comprehensive fleet needs assessment; (ii) has developed standard operating procedures and is monitoring fleet utilization rates; and (iii) has since the audit mission strengthened controls which has seen fuel costs decrease significantly.*

## **B. Control environment and risk management**

### Need to reinforce the MCO's capacity to manage programmes and mitigate risks

21. The MCO faced challenges in meeting its mandate of providing protection, assistance and durable solutions within its available resources. As elaborated in sections C to F, the MCO was unable to meet the needs of displaced persons, especially the vulnerable. For instance, only one third of the needs of children at risk were met. It also was unable to provide services to displaced persons in a timely manner and to set quality standards. For instance, displaced persons did not get the required liters of water per person per day, and this hindered efforts to contain infectious diseases in Minawao. Additionally, contrary to UNHCR's Roles, Accountabilities and Authorities, the MCO did not manage and ensure adequate internal controls over programmes implemented directly and through its partners.

#### **Staff management**

22. The MCO attributed its inability to implement programmes in a timely and cost-effective manner to the challenges in attracting and retaining suitably qualified staff in core functional areas. The frequency of changes and brevity of time served by staff impacted the effective execution of roles. Additionally, the filling of several positions on a temporary basis, even when effective, came at the cost of low morale and limited commitment to the job. Similar issues were identified in the last OIOS report 2019/118, but they remained prevalent and affected programme management.

23. The effectiveness of the already limited staff component was also impacted by their location. Contrary to UNHCR's principle that staff are closer to points of service delivery, the MCO's distribution

of staff (numbers and seniority) was skewed towards the branch office. For instance, only 10 of the 20-protection staff were deployed to the field where critical protection activities happened. Moreover, the project control and GBV officers were located at the Meiganga Field Office which had limited programme activities.

24. There were gaps in the MCO's supervision of staff execution of allocated tasks, and this affected service delivery and weakened the control environment within which programmes were implemented. Supervision was especially important considering that the MCO could not effectively segregate roles due to limited staff resources. For instance, the assistant representative (protection) had not travelled to the field in the five months after joining the MCO. The MCO also needed to reinforce coordination of functions core to service delivery, i.e., protection, programme, supply and finance.

### **Partnership management**

25. The MCO delegated the implementation of 47 per cent of its programme to partners due to it having limited staff resources. However, this decision was not informed by the required analysis to determine whether delegation was more cost-effective than direct implementation of programmes. Additionally, contrary to UNHCR policy, the number of partners increased from 15 in 2021 to 21 in 2022 despite a nine per cent decrease in the MCO programme budget.

26. To ensure effective programme implementation, the controls over partner selection, management and monitoring needed reinforcement. For instance, the monitoring partner and the livelihoods partners lacked the capacity to implement programmes and procure inputs, respectively. Also, the MCO multi-functional team (MFT) was not well constituted, and this impacted the monitoring of programme implementation by partners. Additionally, the quality, number and type of visits conducted by the MFT were not aligned to assessed partner risks.

### **Management oversight**

27. As the first line, the MCO did not identify key risks that inhibited the achievement of strategic objectives, such as the risk of inadequate staff capacity. Where identified, the basis for the risk ratings was unclear and inconsistent, and actions to mitigate high risks were ineffective and remained outstanding. For example, the risk related to the underfunding of the MCO was rated as very high and with major impact, but proposed actions did not mitigate the risk.

28. The MCO's non-compliance with UNHCR guidance meant that procurements did not always result in best value for money. For instance, not only did the MCO purchase 135 instead of the 35 laptops in its plan but it also split the order so as to circumvent the Regional Committee on Contracts' approval. Furthermore, the MCO did not select the lowest bidder for medicines and tires and did not exact penalties on contractors for projects that were delayed by up to 20 weeks. The MCO did not hold staff accountable for non-compliance with rules nor take action to correct instances of the identified non-compliance.

29. The UNHCR Regional Bureau for West and Central Africa in its role as second line was mindful of the need to strengthen the MCO's control environment. Its review of the MCO operations in April 2022 identified significant internal control gaps in partnership management, fuel and fleet, NFIs, CBI, finance, procurement and administration. However, the MCO had not implemented the resultant recommendations, with identified weaknesses remaining prevalent and continuing to impact service delivery and efficiency of operations as noted under sections E to F of this report. There was a need for the Bureau to reinforce its support (more than oversight) in critical areas of GBV, child protection, livelihoods, and public health.



30. The issues above reflect key gaps in the MCO's management of the operation. Unless addressed, the MCO will continue to face challenges in delivering services in a cost-effective manner and creating the desired impact among displaced persons. It may also be unable to safeguard resources.

**(3) The UNHCR Multi-Country Office in Cameroon should: (i) review the structure, staffing and allocation of roles to reinforce accountability; and (ii) enhance the mitigation of risks that impede the achievement of its strategic objectives.**

*UNHCR accepted recommendation 3 and stated that MCO: (i) has initiated the process to restructure and allocate staff roles to ensure accountability; (ii) has hired an evaluation officer as well as a partner to reinforce monitoring. It is also conducting coordination meetings on improved programme implementation; and (iii) will align the key risks to its objectives.*

### C. Security from violence and exploitation

#### Need to review modalities for implementing the GBV and child protection programmes for effectiveness

31. One of the MCO's strategic priorities was to prevent and respond to GBV cases and provide protection to children in need who accounted for 58 per cent of displaced persons in the country. The MCO spent \$2.4 million on GBV and child protection related activities in the audit period. It provided GBV/child protection related services to refugees with another United Nations agency responsible for IDPs under the cluster approach. The MCO relied on four partners to deliver GBV services to displaced persons. Two implementing and three operational partners supported the provision of child protection services.

#### **GBV**

32. The MCO had a draft GBV that attributed related incidences to the culture of refugees, safety issues and poverty resulting in displaced persons engaging in negative coping mechanisms. However, the strategy was not: (i) aligned to the revised UNHCR global strategy; (ii) supported by operational workplans to drive implementation; and (iii) informed by needs assessments to ensure prioritization of the GBV programme. Also, while the strategy recognized risks impacting its implementation, it did not elaborate on measures to mitigate risks such as underreporting of GBV cases and inadequate legal frameworks to protect survivors from perpetrators. Available standard operating procedures (SOPs) needed updating once the strategy is revised.

33. The MCO did not have a GBV information management system to collect, analyze and report data on survivors that received psychosocial, medical, legal, security, material and financial support. There were unexplained inconsistencies in available documentation on services provided to survivors. Additionally, ProGres was not updated with GBV incidences and therefore survivors were not prioritized for support and durable solutions. A review of GBV cases in Gado showed that survivors of rape between February and May 2022 had not received any support by December 2022. This reflected gaps in the MCO's provision of timely and quality services to survivors.

34. Programme activities and partners' indicators and targets in the PPAs were not linked to the corporate ones in FOCUS. This raised questions on their contribution to the achievement of the MCO's strategic objectives. For instance, partners that were expected to provide psychosocial, medical, legal and material assistance to all GBV cases had only one response indicator in FOCUS. The GBV partner in the Far North refused the MCO to monitor its activities and share its data due to misunderstandings on the data sharing protocols. Additionally, the MCO did not question the partner that spent 141 per cent of the budget and was only able to reach 38 percent of planned displaced persons with legal assistance.

35. The MCO did not have effective coordination mechanisms, and this impacted collaboration with related sectors, e.g., child protection, CBI and livelihoods. It also impacted coordination with other agencies that were responsible for and/or involved in preventing and responding to GBV survivors. For instance, the agency responsible for supporting IDPs did not cover all hosting areas, and this created a challenge for UNHCR as the protection lead to provide services in locations that were not covered. Initiatives like the institutionalization of a GBV IMS case management across agencies that was identified in the last OIOS report (2019/118) was not seen through. The lack of coordination was a missed opportunity to review the effectiveness of implemented programmes and resolve challenges to an effective response.

### **Child protection**

36. The MCO had a child protection strategy (2020-23) that covered refugees and IDP populations. While this strategy acknowledged the impact of resource constraints on related activities, it did not identify how this would be managed to deliver services to children at risk. As was the case with GBV, this strategy was not informed by needs assessment and the quality of protection support provided was impacted by a high caseworker to child ratio. For instance, a sampled case worker in Minawao refugee camp was managing 108 cases (ratio of 1:108) against the recommended 25 (ratio standard of 1:25).

37. Contrary to the SOPs, the MCO did not always conduct best interest procedures (BIPs) for children at risk to identify the most appropriate response actions to take. For instance, an implementing partner that identified 388 cases of children at risk in Minawao refugee camp was only able to support 188 cases due to inadequate resources. Further, in Ngam refugee site, BIPs were only conducted in 54 out of the 699 (7 per cent) cases identified. In the Far North region, one partner in Minawao refugee camp was yet to conduct BIPs on the 208 unaccompanied and separated children identified in 2022.

38. The MCO also had not instituted mechanisms for validating the data reported by partners in Maroua and Meiganga. Additionally, despite the high prevalence of GBV and child protection cases and challenges in providing assistance to survivors, the MCO had not prioritized these aspects in its risk register. In some instances, the MCO was unaware of the challenges survivors had. For instance, the child protection focal points in Minawao and Maroua were unaware of the unprocessed cases, which indicated inadequate monitoring of programme activities undertaken by partners.

**(4) The UNHCR Multi-Country Office in Cameroon should update its strategy and standard operating procedures to improve prevention, coordination, case and data management and monitoring of gender-based violence and child protection programmes across all forcibly displaced persons. It should also strengthen its oversight of implementation by partners.**

*UNHCR accepted recommendation 4 and stated that the MCO: (i) will update the strategies and the SOPs before the end of 2023; (ii) the GBV/child protection focal person at the national level will monitor the implementation of case management undertaken at the field level and strengthen its monitoring of partners in field locations; (iii) will build case management capacity of its GBV and child protection focal points; and (iv) is piloting case management of the GBV and child protection ProGres V4 modules.*

## D. Livelihoods

### Need to assess the impact of ongoing livelihoods programme and use results to reformulate strategy

39. The MCO sought to support refugees in attaining self-reliance in Cameroon while preparing them to return to their countries of origin if circumstances were conducive. The livelihood budget of \$4.5 million in the period under audit was spread across 19 objectives, with the limited prioritization reducing its effectiveness in some of the selected sub areas. Two partners implemented the programme.

40. The MCO has not updated the last strategy (2018-2020). The draft strategy prepared after the fieldwork was not aligned to UNHCR's global direction that required countries to facilitate access and not directly implement livelihood programmes when refugees have a right to work and where there are other actors in place. These conditions were met for refugees in Cameroon. The strategy was informed by institutional mapping of support available to refugees by state, humanitarian, development, and private actors as required by the Bureau. This would mitigate against the risk of duplication and/or exclusion. The MCO engaged a consultant to undertake institutional mapping after the audit fieldwork.

41. In selecting beneficiaries for livelihoods, the partners employed criteria to identify and target the most vulnerable. This however contravened the Bureau's strategic direction that required that livelihoods programmes target those with the required skills, experience and motivation and those seeking sustainable employment or self-employment, and not necessarily the most vulnerable. The audit also noted that because of these criteria, partners had targeted and were providing livelihoods support to the same beneficiaries over the years. For instance, the partner for the farming project in the Far North selected the same 220 beneficiaries in 2022 as was the case in prior years.

42. The MCO's planning for livelihood projects was impacted by the lack of socio-economic and market assessments to guide its decisions on the livelihood projects to support. This and the inadequate planning by partners and the lack of technical staff impacted the effectiveness of livelihood interventions:

- Displaced persons could not find work in the Timangolo camp because the market was saturated with many tailors and barbers trained by the various livelihood partners.
- A soap production project in Minawao closed because of low sales occasioned by the MCO's distribution of free soap in the camp. After the fieldwork, the MCO reported that the beneficiaries would be reorganized into a new project.
- Delays by the livelihood partner in clearing land and distributing seeds impacted a farming project in Timangolo camp. Additionally, the partner had not made arrangements for storage, transportation and marketing of the maize.
- A flourishing bakery project in Minawao could no longer rely on firewood as its primary source of energy but an alternative had not been considered.
- Displaced persons received training but this was not informed by complimentary market-based research, and consequently they could not get employment. The MCO also did not hire displaced persons even when opportunities arose within its programmes. For instance, it did not consider tailors and carpenters it had trained when it needed school uniforms for 11,000 students and to repair student desks in seven schools it was supporting in Minawao refugee camp.

43. The programme did not meet set targets against most livelihood performance indicators. This included: (i) seven out of ten indicators for Central Africa Republic (CAR) refugees; (ii) three out of six indicators for Nigerian refugees; and (iii) none of the three indicators for urban refugees. The MCO attributed the shortcomings above to inadequate resources, including staff capacity to manage the livelihood programmes. The MCO recruited an assistant livelihood officer after the audit, in February 2023.

44. Identified challenges in the livelihood programmes meant displaced persons could not become self-reliant, which increased their dependence on the MCO for assistance, a condition that was not sustainable considering the MCO's reduced funding.

**(5) The UNHCR Multi-Country Office in Cameroon should: (i) utilize results of the last livelihood impact assessment to inform the drafting of its strategy and redesigning of related programme interventions; and (ii) review ongoing livelihood interventions to address operational issues noted.**

*UNHCR accepted recommendation 5 and stated that the Bureau had undertaken two missions to review the livelihood programme. A socio-economic survey of refugee households was also conducted to support the drafting of the livelihood strategy and redesign livelihoods interventions.*

## **E. Public health**

### Need to harmonize health service delivery and engage government on discounts on medicines.

45. The MCO provided health services to 220,000 patients, 79 and 21 per cent of whom were displaced persons and the host community, respectively. The MCO's health budget reduced from \$8.2 million to \$1.9 million (76 per cent reduction) between 2020 and 2022. To deliver timely and quality health services to displaced persons in such circumstances, the MCO needed to develop a strategy that prioritized needs, directed the programme, and ensured cost-effective implementation.

46. The MCO's health strategy was aligned to the UNHCR global strategy and supported by SOPs. However, there was a need to strengthen its linkages to water, sanitation and hygiene, which were root causes for the spread of infectious diseases in the camp and in refugee settlements. A high number of households lacked latrines and displaced persons did not receive the recommended 20 liters of water per person per day due to lack of funding. Further, displaced persons manually emptied pit latrines, with the waste dumped in a designated area near the camp, which contaminated water sources especially during the rainy season.

47. The MCO's provision of health service through three modalities was inequitable: (i) all displaced persons in Minawao had access to free health services through two partner-run clinics; (ii) health care in urban centers was only provided to the vulnerable and emergency cases through a partner; (iii) in Adamaoua, East, North, Littoral and Central regions, health care was provided through 23 government health centers and was only available to 52 per cent of the vulnerable CAR refugees. In the latter case, the MCO and the Government covered 30 and 70 per cent of the costs respectively, except for complicated malaria treatment for which refugees were expected to pay despite most being unable to afford it. They thus were reported as having resorted to using traditional healers, which raised other risks. The MCO explained that discussions were underway to integrate all displaced persons into universal health coverage which would then address the inequality.

48. The MCO's strategic direction was hinged on a couple of critical negotiations that had not been finalized for some years, including (i) the transfer of the two clinics in Minawao to the Government, a process that had been ongoing for over four years; (ii) access to government discounts on the purchase of medicines; and (iii) access to funding for displaced persons from other donors. Furthermore, the MCO reduced the health budget in anticipation of \$30 million funding to support displaced persons' inclusion in government facilities. However, this programme did not materialize. Available data showed the impact of inadequate health services on displaced persons as below:

- Key health indicators targets were not met. For instance, the crude mortality and under-5 mortality rate were 1.62 (target 0.3 per cent) and 2.73 (target 0.3 per cent) respectively. The refugee health information system (iRHIS) however reflected different results for the crude mortality and under-5 mortality rate i.e., 0.06 (target 0.75 per cent) and (1.5 per cent) respectively.
- The 2021 nutrition survey showed that CAR refugees had high acute malnutrition rates of over 12.5 per cent with severe case levels of 2.6 and 3.4 per cent noted in camps and off-camp, respectively. Additionally, 1 in 3 women of childbearing age (and pregnant/breastfeeding) were at risk of getting acute malnutrition. The MCO did not provide supplementary feeding to address the high rates of stunting particularly among children in the Adamawa/East sites and Minawao refugee camp.
- The 2022 iRHIS indicators showed that children vaccination rates were much lower than the target of 95 per cent. Vaccination rates for diphtheria (DPT), measles, bacille calmette-guerin (BCG) and polio stood at 40, 35, 89 and 33 per cent, respectively. This exposed the children to diseases which could have been prevented through vaccinations.

49. The MCO monitoring of partners' provision of quality health services did not follow the recommended balanced scorecard tool and thus did not identify gaps for timely rectification. For instance, proper records were not maintained for medicines and medicinal supplies in Minawao. The MCO also did not conduct physical verification between August and October 2022 and thus was unable to assure that medicines were maintained in suitable conditions, and properly accounted for. Additionally, medicines were not stored at recommended temperatures, thereby raising concerns about their efficacy. The MCO conducted a physical stock take after the audit but was yet to update the related SOP accordingly.

50. A referral committee had not been instituted to review related cases, with decision making left to partners without proper oversight. The MCO also had not signed agreements with referral hospitals to ensure that quality services were provided, quality data was maintained and costs were tracked. Without signed contracts in place, the MCO was also unable to access the agreed upon 30 per cent discount on referred cases. The MCO had also not synchronized medical referral processes across the three partners with having their own separate arrangements with the same hospitals in Yaoundé and Douala. Furthermore, the MCO did not identify and prioritize displaced persons with medical conditions for resettlement. After the audit fieldwork, the Representative appointed a referral committee to manage medical referral cases.

51. The issues above adversely impacted the availability and where so, the delivery of quality health services to displaced persons.

**(6) The UNHCR Multi-Country Office in Cameroon should: (i) finalize on-going negotiations with various stakeholders on co-funding of health services for refugees; (ii) strengthen management of referrals to tertiary facilities; and (iii) strengthen monitoring of health programmes, as well as the collection and reporting of data for decision making.**

*UNHCR accepted recommendation 6 and stated that: (i) the MCO will enhance efforts on advocacy, partnership, mapping, coordination and inclusion of refugees in development projects/plans in 2024 and inclusion of refugees in government health services; (ii) a medical referral framework was being strengthened, with a referral committee now in place, SOPs to be updated, and a focal point for each hospital identified; and (iii) surveys to assess the quality of health care in health facilities using the balanced score card tool will be carried out as well as an annual data quality audit mission in health structures. Online iRHIS data entering and analysis training will be organized for health staff coupled with reinforced field monitoring, supervision and evaluation meetings to ensure improved data collection and analysis.*

## F. Non-food items and cash-based interventions

### Action needed to address weaknesses identified in the management and distribution of NFIs and CBIs

52. The MCO supported displaced persons basic and domestic needs through the distribution of NFIs totaling \$2.2 million in the audit period. It did not have SOPs to guide partners on the management and distribution of NFIs. Consequently, the MCO did not have evidence that NFIs reached intended beneficiaries as partner distribution reports, signed beneficiary listings and reconciliations were not available. The distribution plans provided after the audit field work could not be reconciled to the NFIs issued and lacked documentation to evidence recovery of undistributed items. Additionally, all beneficiaries on the shared distribution lists had the same signature. Furthermore, the logistics partner did not retain records of NFIs that were released from the warehouse for distribution.

53. Beneficiary selection and distribution of NFIs was left to partners with no supervision or monitoring to ensure PoC needs were met, and resources properly spent. The MCO did not map its beneficiary lists with those of other stakeholders providing NFIs to IDPs to identify potential duplication and gaps in assistance provided. Additionally, the MCO did not conduct the mandatory on-site monitoring of NFIs to ensure that items reached intended beneficiaries. It also did not conduct post-distribution monitoring for NFIs and CBIs and thus the MCO did not receive feedback on the adequacy and effectiveness (quality, sufficiency and utilization) of support provided in mitigating protection risks. It also was yet to establish the required complaints mechanism; and this was attributed to the lack of capacity.

54. The MCO conducted feasibility studies to inform its decision to transition from NFIs to the use of CBIs as a modality of service delivery to displaced persons. However, it was yet to develop a plan to move from the distribution of NFIs to CBIs as the preferred modality of service delivery. It was also unable to implement the resultant recommendations from the studies, including the increased monetization of programmes due to inadequate financial and human resource capacity. Furthermore, the MCO did not have targets against which its performance regarding the distribution of CBIs and NFIs would be assessed.

55. The MCO distributed CBIs through a financial service provider. CBIs totaled \$1.2 million between January 2021 and September 2022 for education, GBV and livelihoods support. While the MCO had established criteria for targeting vulnerable beneficiaries, in 2 of the 20 cases reviewed by OIOS the CBI was distributed to a non-vulnerable person.

56. The MCO had initiated the implementation of recommendations from the April 2022 Regional Bureau mission. However, it had not ensured ownership of the CBI process by parties involved in the implementation of CBI. These shortcomings were attributed to insufficient staff capacity, high turnover of staff, and gaps in the planning and monitoring of the CBI and NFI programme implementation. In 2023, the MCO recruited an officer to manage the CBI programme.

- (7) The UNHCR Multi-Country Office in Cameroon should: (i) ensure the criteria for the prioritization of the vulnerable for assistance is consistently applied; (ii) strengthen the receipt, distribution, storage and accountability of non-food items; (iii) strengthen monitoring to ensure programme inputs reach intended beneficiaries; and (iv) establish and implement an action plan for monetization of non-food items.**

*UNHCR accepted recommendation 7 and stated that the MCO: (i) has designed the process of selection of beneficiaries to include UNHCR staff; (ii) has since January 2023 enhanced its monitoring of assistance distribution, including post-distribution monitoring; and (iv) is in the process of establishing a transitional plan for the monetization of NFIs.*

#### **IV. ACKNOWLEDGEMENT**

57. 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)* Anne Rwego  
Chief, UNHCR Audit Service  
Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of Multi-Country Office in Cameroon for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>6</sup> / Important <sup>7</sup>	C/ O <sup>8</sup>	Actions needed to close recommendation	Implementation date <sup>9</sup>
1	The UNHCR Multi-Country Office in Cameroon should strengthen its strategic planning through the: (i) the prioritization of needs and optimizing of available resources; (ii) collection of reliable performance and forcibly displaced persons data; and (iii) the development of plans to guide activities in the three countries under its mandate.	Important	O	Receipt of documentary evidence of: (a) needs assessments conducted to inform strategic planning; (b) steps taken to address inaccurate population, programme and operational data; (c) actions taken to rationalize assets held and optimize the use of available resources; and (d) costed strategic plan for the three countries under its mandate i.e., Gabon, Equatorial Guinea and Sao Tome and Principe.	31 January 2024
2	The UNHCR Multi-Country Office in Cameroon should rationalize and strengthen the monitoring of its fleet to gain greater efficiencies on related costs.	Important	O	Receipt of documentary evidence of: (a) implementation of recommendations from the fleet needs assessment; and (b) actions taken to strengthen monitoring of fuel usage and efficiency.	30 November 2023
3	The UNHCR Multi-Country Office in Cameroon should: (i) review the structure, staffing and allocation of roles to reinforce accountability; (ii) strengthen its selection and monitoring of partners and recover ineligible expenditure; and (iii) enhance the mitigation of risks that impede the achievement of its strategic objectives.	Important	O	Receipt of documentary evidence of: (a) revised structure and allocation of roles; (b) implementation of plan to strengthen its selection, management and oversight of programmes implemented by partners and recovery of ineligible costs; (c) revised risk register reflecting how key strategic risks will be mitigated.	31 December 2023
4	The UNHCR Multi-Country Office in Cameroon should update its strategy and standard operating procedures to improve prevention, coordination, case and data management and monitoring of gender-based violence and child protection	Important	O	Receipt of documentary evidence of updated strategic plans and standard operating procedures to reinforce gender-based violence and child protection programmes. They should provide plans on actions to be taken to strengthen	31 October 2023

<sup>6</sup> 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.

<sup>7</sup> 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.

<sup>8</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>9</sup> Date provided by UNHCR in response to recommendations.



## STATUS OF AUDIT RECOMMENDATIONS

## Audit of Multi-Country Office in Cameroon for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>6</sup> / Important <sup>7</sup>	C/ O <sup>8</sup>	Actions needed to close recommendation	Implementation date <sup>9</sup>
	programmes across all forcibly displaced persons. It should also strengthen its oversight of implementation by partners.			prevention, coordination, case and data management and monitoring of the programmes.	
5	The UNHCR Multi-Country Office in Cameroon should: (i) utilize results of the last livelihood impact assessment to inform the drafting of its strategy and redesigning of related programme interventions; and (ii) review ongoing livelihood interventions to address operational issues noted.	Important	O	Receipt of documentary evidence of: (a) an updated livelihood strategy that is aligned to the UNHCR global strategy and that considers results of socio-economic survey; and (b) actions taken to address the operational issues noted in ongoing livelihood interventions.	31 December 2023
6	The UNHCR Multi-Country Office in Cameroon should: (i) finalize on-going negotiations with various stakeholders on co-funding of health services for refugees; (ii) strengthen management of referrals to tertiary facilities; and (iii) strengthen monitoring of health programmes, as well as the collection and reporting of data for decision making.	Important	O	Receipt of documentary evidence of implementation of actions plans to: (a) finalize ongoing funding negotiations on co-funding of the health strategy; (b) strengthen the referral system including the application of the 30 per cent discount in Yaoundé and Douala; and (c) strengthen monitoring of health programme as well as the collection of data for decision making.	31 August 2023
7	The UNHCR Multi-Country Office in Cameroon should: (i) ensure the criteria for the prioritization of the vulnerable for assistance is consistently applied; (ii) strengthen the receipt, distribution, storage and accountability of non-food items; (iii) strengthen monitoring to ensure programme inputs reach intended beneficiaries; and (iv) establish and implement an action plan for monetization of non-food items.	Important	O	Receipt of documentary evidence of: (a) use of vulnerability assessments to identify beneficiaries of non-food items and cash-based intervention distributions; (b) implementation of an action plan to strengthen controls over the receipt, distribution, storage and reconciliation of non-food items; (c) actions to reinforce monitoring of distributions; and (d) implementation of a plan to transition from non-food items to cash assistance.	24 June 2024

# **APPENDIX I**

## **Management Response**



Rec. no.	Recommendation	Critical <sup>10</sup> / Important <sup>11</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
					(ii) December 2023 (collection of data)	<p>planning, the operation will rationalize and optimize operations and <i>administrative</i> budget and obligation document resources (ABOD) resources. Provided is the first draft of engagement criteria and priorities under discussion.</p> <p><b>1 (ii):</b> Training on proGres V4 was done at national level for all modules to all staff during the move to the cloud in April 2023. A data sharing agreement was signed with the partner for case management updates. (Documents provided)</p> <p>A follow up is done for the data sharing agreement with the Minister of Foreign affairs in Yaoundé. There is an ongoing data sharing agreement under review with the Gabonese government. More data sharing agreements will be signed with partners for a better update of the database in terms of case management.</p> <p>The Representation is developing harmonized registration SOPs at country level for a better use of the database. Senior Protection Officers will do a follow up at Yaoundé and at field level for all protection staff to actively use proGres daily for all activities involving the person we serve.</p>

Rec. no.	Recommendation	Critical <sup>10</sup> / Important <sup>11</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
					December 2023	<p>In 2024, regular use of the database will be included in protection/field staff objectives. A needs prioritization exercise took place from 17-18 April 2023 to review priorities for 2023 and 2024 as well. The key elements considered are: (a) changes in dynamics and operational context that may influence our MYMP; (b) in-depth analysis of the logical framework to reflect the strategic direction of our operation; (c) Analysis of the current operational structure (presence and staffing) and proposal of changes to consider; Development of a business plan for 2023 and 2024.</p> <p>With regard to data collection for internally displaced persons, UNHCR is collecting the necessary data to inform the planning of humanitarians (cluster members) and its own planning (e.g., protection cluster data e.g., protection monitoring, shelter cluster data see shelter portal, OIM DTM and MSNA data, UNFPA GBVIMS, etc.).</p> <p><b>1 (iii)</b> The recommendation of auditor is well noted. The MCO Cameroon will develop activities action plans for Sao Tome and Principe and Equatorial Guinea. UNHCR has an agreement with Government of Gabon and an action plan.</p>

Rec. no.	Recommendation	Critical <sup>10</sup> / Important <sup>11</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
2	The UNHCR Multi-Country Office in Cameroon should rationalize and strengthen the monitoring of its fleet to gain greater efficiencies on related costs.	Important	Yes	Senior Supply Officer and Associate Fleet Management Officer	November 2023	To strengthen and rationalize control of its vehicle fleet, the Cameroon operation is considering 3 aspects: (a) Monitoring fuel consumption - actions taken and significant results obtained (See supporting documents for fuel tracking for 2023) (b) Studies are underway and proposals will be validated for monitoring maintenance operations and spare parts stocks. (c) Fleet sizing - studies are in progress, to identify the optimal number of vehicles required for operations. Since 2020, fleet was reduced. Fleet reduction and kind of vehicle is also part of our strategy to mitigate our impact on environment and reduce carbon gas.
3	The UNHCR Multi-Country Office in Cameroon should: (i) review the structure, staffing and allocation of roles to reinforce accountability; (ii) strengthen its selection and monitoring of partners and recover ineligible expenditure; and (iii) enhance the mitigation of risks that impede the achievement of its strategic objectives.	Important	Yes	i) Senior Administration Officer  iii) Deputy Representative	i) December 2023  ii) December 2023  iii) December 2023	<b>3 (i):</b> The need of support to review the staffing was requested in 2020 but no support was available at that time. Another request for support has been made to the Regional Bureau on 11 May 2023, due to the complexity of the operation and the budget constraints affecting the operation. This request has not been supported. A reminder has been sent to Snr HR Partner on 22 June 2023. Afterwards, the Regional Bureau reverted with proposal to attend a Workshop in Abidjan, where there will be a staffing review for the new MCO Abidjan. Unfortunately, this workshop takes place at the time of the MCO Cameroon staffing review

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						<p>and therefore it was not possible to send a staff on mission. MCO Cameroon hopes that another mission will be planned by the RB to support Human Resources unit to enhance their skills and competencies in the recruitment process. Given the lack of support, UNHCR MCO Cameroon will have difficulty to close this recommendation.</p> <p><b>3 (ii):</b> The Cameroon MCO reaffirms that partners were selected following the administrative instructions UNHCR/AI/202/11. As a result, IPMC chose 11 partners to implement MY 2022-2026. Contrary to the auditor's assertion, UNHCR Cameroon takes the management and monitoring of partners and project implementation seriously. For instance, before the auditor's arrival, UNHCR Cameroon had identified a livelihood partner presenting a limited capacity to implement UNHCR Programme despite numerous capacity-building provided. As a mitigation measure, in 2023, a project partnership extension for 6 months was granted under the condition that the partner improves its financial management, which he failed to do. At the end of the first semester, the IPMC decided to terminate the partnership with this partner (IPMC minutes termination partnership).</p>

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						<p>On the point of the 'weak constitution' of the MFT", the auditors were informed of the existing functional gaps of the MFT, due to vacant positions such as Livelihood. It is also mentioned in the terms of reference related/accompanying the memo of the composition of MFT that 'The Multifunctional team may, if necessary, involve all other UNHCR human resources who are not members of the MFT but whose contributions will be important to achieve the objectives of the programmes'. As such, the composition of MFT has been reviewed and updated since the beginning of the year. The final version were shared with all staff on July 2023. (See revised Yaoundé MFT composition)</p> <p>On the last point on the non-identification of overstatement of expenditures by the project control: The exchange rate did not affect the financial report because the reporting was done in local currency. (please refer to the supporting documents IMC (ineligible expenditures)</p> <p><b>3 (iii):</b> As part of the 2024 planning, the MCO will review its risks and ensure that there in line with its strategy and strengthened the mitigations measures to a better achievement of its objectives</p>



Rec. no.	Recommendation	Critical <sup>10</sup> / Important <sup>11</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
4	The UNHCR Multi-Country Office in Cameroon should update its strategy and standard operating procedures to improve prevention, coordination, case and data management and monitoring of gender-based violence and child protection programmes across all displaced persons. It should also strengthen its oversight of implementation by partners.	Important	Yes	Senior Protection Officer	<p>1. Finalization of each locality strategy: September 2023</p> <p>2. Actions plan by locality: October 2023</p>	<p>The MCO Cameroon takes note of the recommendation and the following actions have been taken to update both its strategy and standard operating procedures:</p> <p>With support from Regional Bureau for West and Central Africa, UNHCR MCO Cameroon organized a capacity-building and strategy review workshop on gender-based violence (GBV) and child protection from 4 to 7 July 2023. Among participants, All UNHCR CP/GBV staffs from all field offices, implementing partners and, the Director of Women's Social Promotion at the Ministry for the Promotion of Women and the Family and its Regional Delegates in the localities hosting forcibly displaced people to ensure compliance and alignment of the UNHCR strategy plan with that of the government and the inclusion of refugees in the response mechanisms put in place by the government. It's been recommended during the workshop that the GBV /CP focal person at the national level will carry out regular field visits to monitor effective implementation of case management undertaken at the field level including by partners. Equally, the effective action of the monitoring and evaluation partners in the field locations needs strengthening.</p>

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						<p>The aim was to build the capacity of all GBV and child protection focal points in terms of case management, to adopt appropriate mechanisms to respond effectively to GBV incidents within communities and improve child protection response.</p> <p>At the end of the workshop, strategic guidelines for combating gender-based violence and protecting children were drawn up and will be finalized.</p> <p>During the workshop, the 6 stages of case management were reviewed and the focal points in each locality drew action plans with timetables to improve case management. One of the recommendations was also to hold regular case management meetings in each locality by UNHCR staffs. The Staff in charge at national level will have to carry out field visits to monitor its effective implementation.,</p> <p>Following the signing of an MoU with a partner in charge of case management in urban area, a pilot phase is underway for case management in the GBV and Child Protection modules of ProGres V4, enabling closer monitoring of case management. A capacity-building session was also held towards 13</p>

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						<p>staffs for the use of these modules and physical files management.</p> <p>For each locality, preliminary action plans were elaborated in accordance with the specific context and incident characteristics.</p>
5	<p>The UNHCR Multi-Country Office in Cameroon should: (i) utilize results of the last livelihood impact assessment to inform the drafting of its strategy and redesigning of related Programme interventions; and (ii) review ongoing livelihood interventions to address operational issues noted.</p>	Important	Yes	Associate Livelihood Officer	31 December 2023	<p><b>5 (i):</b> Prior to the auditors' arrival, the MCO Cameroon conducted socio-economic evaluations and profiling, and requested two missions from the Regional Bureau (two missions came and provided support but no capacity to implement them at that time). UNHCR also conducted a livelihood impact assessment in 2021. UNHCR will also launch a socio-economic assessment that will start in September and will end in October. The results of these assessments will be used to finalize the MCO Cameroon livelihood strategy.</p> <p><b>5 (ii):</b> UNHCR Cameroon with the support of HQ has launched a socio-economic survey called the Forced Displacement Survey (FDS) which aims to integrate and standardize refugee surveys and develop them to meet increasingly complex data needs. The central vision of this initiative is to provide high quality socio-economic data comparable to other national and international household surveys that will be freely available to governments, UNHCR</p>

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						and other national and international partners. The results of this survey will enable us to better guide our livelihood actions with input from other agencies and partners.
6	The UNHCR Multi-Country Office in Cameroon should: (i) finalize on-going negotiations with various stakeholders on co-funding of health services for refugees; (ii) strengthen management of referrals to tertiary facilities; and (iii) strengthen monitoring of health programmes, as well as the collection and reporting of data for decision making.	Important	Yes	Associate Public Health Officer	August 2023          June 2024	<b>6 (i):</b> The MOH-HCR framework agreement has already been implemented in urban areas and East Façade. The MCO plans to extend its implementation to Far North at the beginning of 2024. It is worth mentioning that, in the context of protracted refugee situation and internal displaced, there is less and less humanitarian funding and UNHCR has no choice but focusing on its strong and core mandate. Criteria for engagement in a context of shrinking funding are sectors where UNHCR is the most visible, where there are no others doing the same thing, when there are resources, when nobody else is doing it (e.g., registration, voluntary repatriation, resettlement). In this context, health response, WASH, education, etc. will be reduced with the hope that development actors and/or government will step in and take over. UNHCR and the Bureau need to take these funding limitations into account and accept the fact that UNHCR will do less than before (overtaken by the funding situation), even in sectors where we used to be on the front line.

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					June 2023	<p>Another limitation is that development actors are now funding other UN agencies to develop resilience and livelihood activities for refugees (USAID/BHA funding/INTPA funding/ADB or KOICA funding), which were before funded by PRM, ECHO, or others via UNHCR.</p> <p>In a context like Cameroon, there is a lot of funding to the health sector but little impact for refugees, even programmes targeting refugees like IDA 18. UNHCR efforts should more focus in the year to come on advocacy, partnership, mapping, coordination and inclusion of refugees in development projects/plans than providing response in sectors such as education or health, with so limited funding that impact is below standards, triggering recommendations from its own audit system.</p> <p><b>6 (ii):</b> A health referral committee for refugees has been set up on June 22, 2023. (Supporting documents provided)</p> <p>Effective implementation of the UNHCR-MoH framework agreement will ensure that there is only one UNHCR focal point per health facility and ease the synchronization of medical referral process. This will</p>

Rec. no.	Recommendation	Critical <sup>10</sup> / Important <sup>11</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
					December 2023  June 2024  March 2024	<p>also ease the prioritization of refugees with medical conditions for resettlement.</p> <p>SOPs on refugee health referrals will be updated.</p> <p><b>Comments to 6 iii:</b> We are carrying out surveys to assess the quality of health care in health facilities using the Balanced score card tool.</p> <p>We are carrying out an annual data quality audit mission in health structures. Recommendations from quality audits will be translated into actions for improvement.</p> <p>We will organize training for health staff on online iRHIS data entering and analysis. Field monitoring, supervision and evaluation meetings will help ensure the improvement of data collection and analysis process.</p>
7	The UNHCR Multi-Country Office in Cameroon should: (i) ensure the criteria for the prioritization of the vulnerable for assistance is consistently applied; (ii) strengthen the receipt, distribution, storage and accountability of non-food items; (iii) strengthen monitoring to ensure programme inputs reach intended beneficiaries; and	Important	Yes	CBI Officer and Senior Programme Officer	December 2023	<p>The selection criteria are clearly defined in SOPs and concept notes. In 2023, the following process is being used to select beneficiaries:</p> <p>(a) Enumerators from partners collect data from potential beneficiaries during their regular protection monitoring and field activities on consultation with the already established protection committees.</p>

Rec. no.	Recommendation	Critical <sup>10</sup> / Important <sup>11</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
	(iv) establish and implement an action plan for monetization of non-food items.					<p>(b) Data is collected using the different collection tools provided by UNHCR for both protection and shelter purposes. UNHCR focal points in collaboration with the Information management clean and analyze data before submission to a validation panel.</p> <p>(c) The validation Panel meets and reviews and approves the list and the report is drawn up. The validation panel is composed of UNHCR staff, partners staff and other actors (from state service and humanitarian actor).</p> <p>However, the auditors found that some partners and beneficiaries were not fully aware of these criteria. Information-sharing sessions will be organized for partners and beneficiaries to ensure that they are well informed about the targeting criteria.</p> <p><b>7 (ii) and (iii)</b> In 2023, the operation has strengthened the monitoring activities and undertook a review of the Post Distribution Monitoring (PDM) system, has put in place de monitoring plan and has signed an agreement with a third-party monitoring entity and in the first semester, one PDM was carried out and the report is currently being</p>

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						<p>drawn up. Based on UNHCR global PDM guidelines one PDM is mandatory per year, however, the frequency of the PDMs might increase from one activity to another based on the objectives, beneficiaries, location as well as if there are issues raised in previous PDMs.</p> <p><b>7 (iv):</b> Based on the recommendations from the April 2022 on the monetization of non-food items, in 2023 planning, NFIs assistance has been planned for 5,400 kits, The breakdown is as follows 3,950 kits for the Northwest and Southwest regions and 1,450 kits for the Far North region. Out of 5,400 kits, 3,900 (73 percent) will be distributed through CBI and 1,450 (27 per cent) kits will be In-kind.</p> <p>A quantity of NFIs will be kept in warehouses as a contingency plan for emergencies. NFIs in kind will be used if CBI is not relevant, possible or with a level of risk deemed too high.</p>