



INTERNAL AUDIT DIVISION

REPORT 2024/007

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

While humanitarian coordination structures were established and were operating effectively, the collective outcomes objectives for the country needed to be mainstreamed into the Office's workplans and activities, and reporting on access impediments needed strengthening

6 March 2024

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

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the Office for the Coordination of Humanitarian Affairs in Nigeria (OCHA Nigeria). The objective of the audit was to determine whether OCHA Nigeria had delivered its mandate in an efficient and effective manner in line with OCHA's strategic objectives. The audit covered the period from January 2020 to June 2023. Based on an activity-level risk assessment, the audit covered higher and medium risk areas which included: (a) coordination of humanitarian response; (b) management of humanitarian funds; (c) management of staff and other resources; and (d) management of cross-cutting issues including gender, multilingualism and prevention of sexual exploitation and abuse.

Humanitarian coordination structures at the state and country levels were established and operating effectively. However, essential indicators for the collective outcomes objectives had not been mainstreamed into existing workplans with the overall aim of reducing people's needs, risks and vulnerabilities. Similarly, access impediments remained underreported, limiting efforts to support advocacy for humanitarian access. The humanitarian civil-military coordination field handbook for Nigeria had not been updated since 2018, which, given the dynamic nature of the humanitarian crisis in the region, impeded the ability of the humanitarian staff to deliver. An exit strategy to enable the transition to durable solutions for internally displaced persons in the medium- to long-term had not been developed for the Office, even though this was an expected output in the 2022 workplan. The governance structure of the Nigeria Humanitarian Fund was established and operating effectively though the Office could benefit from mobilizing additional resources. Finally, some activities in the Office's workplan lacked measurable indicators to enable effective evaluation.

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

- Mainstream the collective outcomes objectives for the country into its workplans and activities to ensure alignment with its desired outcomes;
- Strengthen its access monitoring and reporting framework by ensuring that all humanitarian actors are aware of what constitutes access impediments and how to report them;
- Update the 2018 civil-military coordination guidance and strategy document to include current situational realities and strategies to address them;
- In collaboration with other humanitarian partners, devise a long-term exit strategy that encompasses mutually agreed upon objectives for its departure;
- Streamline the processing of allocations under the Nigeria Humanitarian Fund to avoid potential delays; and
- Improve the articulation of the outputs in its workplan to ensure they are specific, measurable, achievable, relevant, and time bound.

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

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

I. BACKGROUND

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

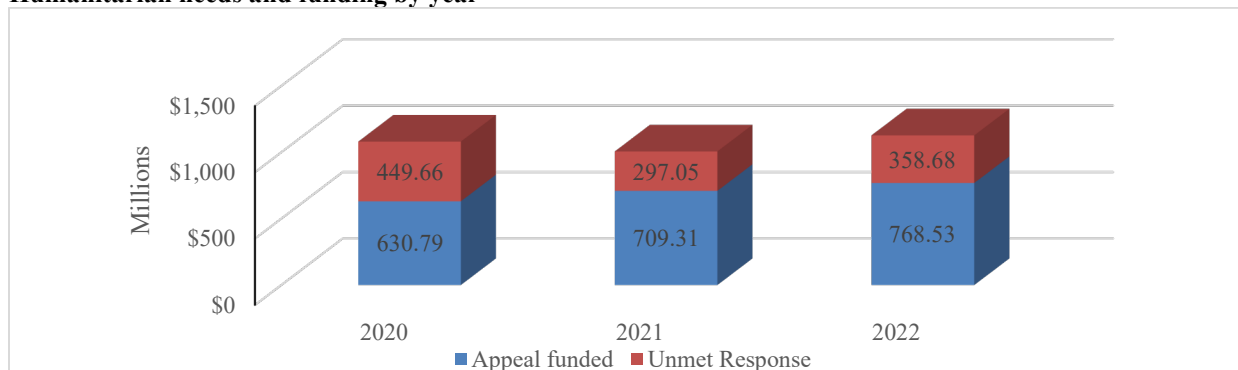
2. By its resolution 46/182 dated 19 December 1991, the General Assembly created OCHA as part of the United Nations Secretariat to further strengthen and make more effective the collective humanitarian efforts of the United Nations system in responding to complex emergencies and natural disasters in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

3. The OCHA country office in Nigeria (OCHA Nigeria) was established in 2015 by the United Nations Emergency Relief Coordinator (ERC) to support the Humanitarian Coordinator (HC) in providing a coordinated humanitarian response to the situation in Nigeria. The HC leads the humanitarian country team (HCT) in deciding the most appropriate coordination solutions for Nigeria, while the OCHA country office, led by the Head of Office (HoO), works closely with global cluster lead agencies in facilitating inter-cluster coordination in all phases of the humanitarian response, including needs assessments, planning, and monitoring and evaluation of interventions. The Office also promotes coordination between non-governmental organizations (NGOs), donors and the Government to develop policies, coordinate inter-cluster issues, disseminate operational guidance and organize relevant support at the field, state and federal levels.

4. According to the 2022 OCHA Global Humanitarian Overview, an estimated 8.4 million people required humanitarian assistance and some form of protection assistance in the three most affected states of Borno, Adamawa and Yobe, collectively known as the "BAY" States, in northeastern Nigeria. Violent conflict, the climate crisis, disease and other risks had pushed millions of people into survival mode.

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

Figure 1.
Humanitarian needs and funding by year



Source: - <https://fts.unocha.org/appeals/1062/summary> for Nigeria

6. As of June 2023, OCHA Nigeria had 86 staff comprising 24 international and 52 national staff, and 10 vacant positions. The HoO, at the D-1 level, is responsible for managing the Office while reporting to the Deputy Director, Operations and Advocacy Division and Chief of Africa II, as well as a dotted reporting line to the HC in the Country.

7. The cost plans for OCHA Nigeria for 2021, 2022, and 2023 totalled \$8.6; \$9.0 and \$9.8 million, respectively as indicated in Table 1.

Table 1:
Approved cost plans for OCHA Nigeria 2021 – 2023

Budget item	2021 budget	2022 budget	2023 budget	% of budget
	\$	\$	\$	
Staff personnel	6,091,171	6,313,735	6,851,647	69%
Contract services	312,912	396,672	386,695	4%
Operating & other direct costs	883,300	803,876	1,101,148	10%
Supplies and consumable materials	106,056	109,782	388,167	2%
Equipment, vehicles and furniture	81,800	83,177	61,329	1%
Grants out	299,352	346,368	-	3%
Travel	252,205	394,597	345,094	4%
Programme support costs	561,876	591,375	639,386	6%
Total	8,588,670	9,039,582	9,773,465	

Source: 2021 – 2023 OCHA Nigeria cost plans after revisions

8. OCHA Nigeria maintains a presence in four locations with two main offices in Abuja, the Federal Capital Territory, and Maiduguri in Borno State, and two sub-offices in Yola, capital of Adamawa State and Damaturu in Yobe State. The HoO was recently moved to Maiduguri in the northeast of Nigeria to allow for more strategic leadership of the Office’s operations in the northeast of the country.

9. Comments provided by OCHA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to determine whether OCHA Nigeria had delivered its mandate in an efficient and effective manner in line with OCHA strategic objectives.

11. This audit was included in the 2022 risk-based workplan of OIOS due to the risks associated with coordination and strategic delivery of humanitarian response in Nigeria.

12. OIOS conducted this audit from May to December 2023. The audit covered the period from January 2020 to June 2023. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the OCHA Nigeria operations, which included: (a) coordination of humanitarian response; (b) management of humanitarian funds; (c) management of staff and other resources; and (d) management of cross-cutting issues including gender, multilingualism and prevention of sexual exploitation and abuse.

13. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) analytical review of data, (d) sample testing of transactions. using a random sampling approach.

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

III. AUDIT RESULTS

A. Coordination of humanitarian response

Adequate humanitarian coordination structures were established at the state and country levels

15. To ensure the proper functioning of coordination mechanisms and deliverables to affected people, OCHA Nigeria had: a) established coordination structures at the state and country levels, such as clusters, working groups and fora, for coordinating key aspects of the humanitarian response; b) identified and activated 12 relevant clusters and subclusters with designated agencies as leads; and c) established mechanisms for conducting annual reviews of cluster and inter-cluster coordination groups. These structures supported the preparation of the annual HRPs, which was led by the HC and consolidated by OCHA on behalf of the HCT and partners. The HRP presented the coordinated, strategic response devised by agencies to meet the acute needs of people affected by the crisis. It is based on, and responds to, evidence of needs described in the Humanitarian Needs Overview, which was built on data from other key actors including government agencies and other key humanitarian actors in the BAY states.

16. Under the guidance of the HC and in collaboration with OCHA Nigeria, designated agencies, clusters and sector working groups spearheaded sectoral coordination. OIOS noted that all pertinent working groups, clusters and subclusters were operational, had clear terms of reference (TOR), convened regularly, and underwent annual performance reviews for the years 2021 and 2022.

OCHA Nigeria adequately supported cluster coordination in the country

17. OCHA Nigeria operated within the humanitarian coordination system established by the IASC in 2005. In this role, it supported the clusters and HCT based on the principles of partnership. The clusters played a crucial role in needs assessments and coordination, with 12 operational clusters led by designated leaders. The Office also facilitated inter-cluster coordination by incorporating cluster meeting minutes into HCT deliberations as needed. The humanitarian inter-cluster coordination group (ICCG) reports to the HCT and oversees the functioning of the clusters. The established clusters cover various sectors, including water sanitation and hygiene, education, health, early recovery, logistics, protection, nutrition, camp coordination, emergency telecommunications, food security, gender-based violence, and additional protection.

18. The ICCG conducted an annual performance review of the clusters, assessing collective functioning, service delivery, support to analysis and planning, cross-sectoral issues, and advocacy. Also, the inter-sector coordination group (ISCG) reviewed cluster functioning at the field level, meeting twice monthly and maintaining minutes. ISCG meetings included various cluster members, OCHA and other relevant stakeholders to address issues and agenda items related to humanitarian coordination. OCHA's role included information gathering, analysis and presentation. OCHA also provided secretariat services and general coordination to ensure clusters functioned as intended. Based on the various activities and roles of the country office, OIOS concluded that the established clusters and the cluster monitoring mechanisms were in place and functioning as intended.

Need to define and monitor key indicators in progress toward the collective outcomes

19. Strengthening collaboration between humanitarian, development and peace efforts was identified as a paramount priority at the 2016 World Humanitarian Summit. Consequently, "collective outcomes" have emerged as a pivotal strategy for humanitarian, development and peace advocates to agree on concrete

and measurable goals they intend to collaboratively achieve in a country, with the overall aim of reducing people's needs, risks and vulnerabilities.

20. Nigeria is one of the seven priority countries earmarked by the Secretary-General's Joint Steering Committee to advance humanitarian-development collaboration. Five key areas identified with the Government of Nigeria for collective outcomes were the provision of: (a) essential social services and local governance; (b) durable solutions for internally displaced persons (IDPs); (c) livelihoods; (d) food security and nutrition; and (e) social cohesion, peace and reconstruction. In its 2022 workplan, OCHA Nigeria made broad mention of its commitment to promote more integrated analysis and cohesive planning and action between Nigeria's humanitarian and development communities, which included providing expert support for the anticipated 'transition coordination teams' in the BAY states. As a step towards this, OCHA, alongside HCT partners and in close collaboration with the United Nations High Commissioner for Refugees, and the International Organization for Migration launched a pilot project in 2021 dedicated to durable solutions, which was ongoing at time of audit fieldwork. However, the project plan lacked detailed activities and measures to track the progress of the project.

21. The 2023 HRP also provided minimal details on actions related to collective outcomes, mentioning them only twice with reference to (a) enhancing local coordination forums in deep-field locations across the BAY states to support platforms that promote partnerships, coordination and leadership for collective outcomes across both the humanitarian and development community; and (b) utilizing health structures and mechanisms established during emergencies for prolonged recovery and development activities. However, these activities were barely linked to the five key areas identified for collective outcomes in Nigeria.

22. The essential indicators for collective outcomes had not been mainstreamed into the existing workplans and activities and measurable outcomes identified. This could result in discrepancies between humanitarian and development actors and inadequate focus in crucial programmes designed to minimize humanitarian needs, risks and vulnerabilities and dependencies.

(1) OCHA Nigeria should take steps to mainstream the collective outcomes objectives for the country into its workplans and activities to ensure alignment with its desired outcomes.

OCHA accepted recommendation 1 and stated that progress was being made in the 2024 HRP to better integrate collective outcomes in the plan. Further efforts will be made for the 2025 cycle expected to be completed in the first quarter of 2025.

There was a need to enhance the reporting of access impediments

23. The Access Working Group (AWG) was constituted to provide advice and guidance to the broader humanitarian community on ensuring principled access to people in need across northeastern Nigeria, with the aim of delivering essential protection and assistance services. It comprised representatives from United Nations agencies, sector coordination structures and international and national NGOs; with standing invitations to the International Committee of the Red Cross and Médecins Sans Frontières/Doctors Without Borders, as observers. AWG was co-chaired by OCHA's head of access and Nigeria's International NGO forum's (NIF) access advisor, who also provided secretariat and information management support. The group met regularly during the audit period.

24. OCHA developed an access strategy for the humanitarian community to ensure vulnerable populations had access to humanitarian services; and to meet the needs of vulnerable populations in locations deemed inaccessible or hard to reach. As per the access strategy, it was crucial to establish an access monitoring and reporting framework (AMRF) to pinpoint access challenges. When combined with data regarding the severity of needs, AMRF aids in setting priorities and determining mitigation measures,

including negotiations, advocacy and programmatic prioritization. Analysis of the collected data would help identify access priorities and support evidence-based advocacy.

25. OCHA Nigeria had established an AMRF, which had a database to be populated with data on access impediments received from humanitarian partners. Humanitarian partners were expected to complete the dedicated Partner Incident Report form to notify OCHA of any access impediments. From interviews with both national and international NGOs, analysis of access impediment data from other international NGOs and discussions with Access Unit management, it was noted that not all access impediments were being reported using the prescribed forms. Owing to their nature, some incidents were kept confidential by partners. Data in the AMRF database was therefore not a complete record of all access impediment incidents occurring in the northeast of the country. Consequently, OIOS noted that there were differences between access impediments data collated in the framework and those collated by other humanitarian NGOs involved in the compilation of access data as well as by other organizations included in AWG.¹

26. OCHA Nigeria stated that a lot of access impediments as well as perceived impediments go unreported, a trend observed in various contexts. OCHA was often made aware of significant incidents only when partners requested support. OIOS noted that none of the NGO partners interviewed were aware of the Partner Incident Report forms to be completed in the event of access impediments. Some reported the need for greater awareness-raising and explanation to be confident in using the forms. Incomplete access-related data, especially from local actors, limits the ability of AWG to provide complete evidence-based analysis of access impediments and support advocacy. OCHA Nigeria explained that the relationship with local actors had significantly improved over the past two years, and they were supporting the capacity of NGOs that are now also part of all coordination mechanisms, including the AWG.

(2) OCHA Nigeria should strengthen its access monitoring and reporting framework by ensuring that all humanitarian actors are aware of what constitutes access impediments and how to report them.

OCHA accepted recommendation 2 and stated that it would continue to promote the AMRF to all partners through the AWG, HCT, ISCG and other means.

The strategy for civil-military coordination needed to be updated to address current local realities

27. The humanitarian civil-military coordination (CMCoord) structure in Nigeria consists of several key components, namely: the CMCoord working group; the CMCoord forum in Abuja and Maiduguri; the civil-military cooperation with theatre commanders in Maiduguri, Damaturu and Monguno; and the CMCoord unit within OCHA.

28. The CMCoord working group and forum served as mechanisms for information sharing between various humanitarian organizations and the Headquarters of the Armed Forces of Nigeria. The regular sharing of information was aimed at promoting and maintaining common situational awareness on the ongoing humanitarian response operations in the northeast of Nigeria and sustaining appropriate interaction and dialogue between the international humanitarian community and the military. The OCHA CMCoord unit served as secretariat for the forum, with the main objective of ensuring regular liaison between humanitarian actors and military actors present, to allow a constant exchange of information and identify any humanitarian or security problem that should be the subject of discussions and more specific analysis. The forum met twice monthly with minutes and action points documented. Based on the regularity of the meetings, follow-up of action points, and discussion with members of the humanitarian community, OIOS

¹ Norwegian Refugee Council, United Nations Children's Fund, International NGO Safety Organizations, World Food Programme

concluded that the OCHA organized CMCoord structure was effective in meeting the objectives of its establishment.

29. The CMCoord field handbook mandates the humanitarian community, through the HCT and OCHA's advisory role, to define a coherent and consistent approach toward interactions with military and armed actors. In Nigeria, this approach was outlined in the February 2018 CMCoord guidance and strategy document for northeast Nigeria. However, given the dynamic nature of the humanitarian crisis in the region, characterized by the movement of IDPs, non-state armed group activities, changes in government and military strategies, and evolving humanitarian conditions, it was imperative to regularly update OCHA's CMCoord strategy to align with the evolving realities on the ground. For example, since the approval of the strategy, there have been increased activities of non-state armed groups and abductions of humanitarian staff in the latter part of 2018 impeding the ability of humanitarian staff to stay and deliver. This had not been considered in the strategy. In addition, the draft TORs of the CMCoord working group, which were included as an annex to the strategy and were to have been reviewed every six months to ensure they were current, had not been updated since the approval of the strategy.

(3) OCHA Nigeria should update the 2018 civil-military coordination guidance and strategy document for northeast of Nigeria to include current situational realities and strategies to address them.

OCHA accepted recommendation 3 and stated that it would work with the CMCoord unit to update the guidelines by year end.

Need for an exit strategy

30. According to the OCHA policy on roles and responsibilities of country offices, one of the minimum functions expected of country offices was the development of an exit strategy. Consequently, the OCHA Nigeria 2022 workplan also included the development of a humanitarian exit strategy as an expected output, to set agreed criteria and requirements to enable the transition to IDP durable solutions for the mid to longer term, and peaceful environment within the humanitarian/development/peace collaboration.

31. However, an exit strategy had not been developed for OCHA Nigeria yet. Management explained that currently in the absence of a viable peace and reconciliation process, the most likely scenario for the next few years remains one of ongoing conflict and possibly further deterioration in the security environment in northeast Nigeria. Therefore, the Office foresees a continued role in the country in the years ahead until conflict abates, or national authorities can play a more significant role in the coordination of humanitarian assistance, which would pave the way for chronic humanitarian needs to be reduced through development interventions as articulated in the 2022-2023 HRP. Such a scenario would facilitate the transition of OCHA back to the advisory role it played within the Resident Coordinator's office before it became a fully-fledged country office in 2015.

32. However, as highlighted in the OCHA policy document, an exit strategy is vital for the humanitarian community to develop a common and shared approach. The establishment of an exit strategy would, despite the current situation, set common grounds for the humanitarian community to work towards predetermined objectives, and could also assist in clarity of goals for the office.

(4) OCHA Nigeria should in collaboration with other humanitarian partners, devise a long-term exit strategy that encompasses mutually agreed-upon objectives for its departure.

OCHA accepted recommendation 4 and stated that it would formulate a transition strategy with partners, including the Government of Nigeria, establishing clear benchmarks for a drawdown of the humanitarian operation.

B. Management of humanitarian funds

The NHF governance structure was properly established

33. The NHF was established as a rapid and flexible funding mechanism to support national and international NGOs and United Nations agencies to respond to the most pressing or critical emergencies. The Fund operates within the parameters of the HRP, with the objective of expanding the delivery of humanitarian assistance by focusing on critical priorities and needs. Like all CBPFs, the NHF is designed to complement other humanitarian funding sources, such as bilateral funding and CERF. The NHF mobilizes resources from voluntary contributions and channels the resources to humanitarian partners to respond to the humanitarian needs in Nigeria.

34. The governance structure of the NHF consisted of the HC, supported by an advisory board and two review committees responsible for the strategic and technical review of project proposals. The NHF advisory board assists the HC in articulating the strategic vision of the Fund and ensuring allocations are made to United Nations agencies, national and international NGOs as primary recipients and overseeing the Fund performance. The governance structure was duly supported by the Humanitarian Financing Unit (HFU) of OCHA Nigeria, to ensure the timely allocation and disbursement of donor resources to the most critical humanitarian needs defined in the HRP. The advisory board complied with its TOR and the NHF operational manual, currently under revision, which required the board to hold at a minimum, quarterly meetings, including an annual general meeting in the last quarter of each year to discuss overall strategic issues with minutes of each meeting documented. Based on the review of advisory board minutes and action points as well as submissions to the HCT, OIOS concluded that the governance structure of the NHF was adequate and operating effectively.

NHF project selection, implementation and oversight

35. Under the overall supervision of the OCHA Nigeria HoO, the HFU ensures adequate and efficient management of the Fund, including the coordination of the allocation processes and oversight of the entire funding cycle from the opening of an allocation to the closure of projects, while providing technical support and policy advice to the HC.

36. Between 2020 and 2022, the NHF allocated a total of \$79.5 million (\$29.6 million to United Nations agencies, \$28.4 million to international NGOs, and \$21.5 million to national NGOs) for 222 projects carried out by 60 partners in the country as shown in Table 2.

Table 2
Summary of allocations by type of implementing partner between 2020 and 2022

Implementing partner	\$ millions allocated	No. of partners	No. of projects
International NGOs	28.4	23	73
National NGOs	21.5	31	103
United Nations agencies	29.6	6	46
Total	79.5	60	222

Source: [https://pfddata.unocha.org/and Allocations Overview | CBPF \(unocha.org\)](https://pfddata.unocha.org/and Allocations Overview | CBPF (unocha.org))

37. From the 176 projects allocated and implemented by international and national NGOs during the audit period totaling \$79.5 million, OIOS reviewed a sample of 15 projects equivalent to \$8.99 million or 11 per cent of the total population. OIOS reviewed the selected sample for evidence that the partner capacity had been assessed by the strategic and technical review, evidence of partner performance monitoring during project implementation through HFU field visits and financial spot checks as applicable, and evidence of compliance with reporting requirements through interim and final reports. Based on this, OIOS concluded that project proposals submitted to the NHF went through both a strategic review at the sector level and a technical review to ensure quality and compliance with fiduciary requirements. The funds are managed through the Grant Management System, which is a web-based platform that supports the management of the entire grant life cycle for all CBPFs maintained by OCHA. It is accessible to partners and donors.

38. Capacity assessments of all implementing partners formed part of the screening process for acceptance of projects. The HFU carried out risk assessments, and funding was prioritized for lower risk projects and partners. The HFU conducted 100 per cent of the planned financial spot checks, as well as prepared the final narrative and financial reports. Oversight assurance activities were conducted by the HFU through field visits and financial spot checks conducted were based on the risk rating of the partners. Compliance monitoring was also carried out but outsourced to independent external audit firms that go into the field. OIOS concluded that the controls over project selection and monitoring were adequate and operational.

OCHA prioritized the inclusion of national entities in the operations of the NHF

39. According to CBPF global guidelines and in line with Grand Bargain commitments, localization is recognized as a secondary aim of CBPFs. OIOS noted that various types of implementing partners (including international NGOs, national NGOs, and United Nations agencies) were fully represented on the NHF advisory board. During the audit period, national NGOs received \$21.5 million or 27 per cent of the allocations, which is above the 25 per cent benchmark established by the Grand Bargain commitment. OIOS also recognized the efforts made in conducting capacity-building training for local NGOs and the hiring of a consultant to enhance localization. Given these proactive measures, OIOS determined that OCHA Nigeria was prioritizing the inclusion of national NGOs and local entities in the operations and allocations of the NHF.

OCHA Nigeria was taking action to mobilize resources from private sources

40. According to the OCHA CBPF global guidelines, CBPF's target is to mobilize the equivalent of 15 per cent of the contributions secured for the prior year's HRP. This stems from the Secretary-General's agenda for humanity that encourages donors to enhance the amount of their funding channelled through CBPFs. The HC may however establish an alternative target in view of the funding environment and specificities of the HRP.

41. OCHA Nigeria's efforts at mobilization and support to the HCT were noted. OCHA Nigeria had developed a resource mobilization strategy which included encouraging the NGO community to establish a committee to mobilize resources from the private sector. However, as shown in Table 3, the actual NHF funding hovered around 5 per cent of prior year's HRP contributions during the audit period.

**Table 3:
NHF funding attained compared with target funding levels**

Year	HRP funding \$ millions	NHF target (15% of previous year HRP funding)	NHF contribution to previous year HRP funding	
				Percentage
2020	630.8	94.50	32.91	5.22%
2021	709.3	94.62	30.46	4.82%
2022	768.5	106.40	28.89	4.07%

Source: <https://fts.unocha.org/appeals/1062/summary>

42. While contributions to the NHF were below the target of 15 per cent of the previous year’s HRP funding, analysis showed that the funding levels for the NHF were still better than those achieved by CBPFs globally. Considering the growing worldwide humanitarian needs, creative avenues of resource mobilization may be helpful in boosting the funding for the NHF. Between 2020 and 2022, \$92 million was donated primarily by 15 Member States, while the United Nations Foundation donated \$11,798. OCHA Nigeria commented that previous experience with mobilizing private funding for NHF had proven unsuccessful because of due diligence requirements, with marginal rewards compared with the considerable efforts expended. OCHA Nigeria had also conducted private sector outreach supported by interested Member States and embassies through state-level chambers of commerce and private companies to raise awareness to invest in the BAY states through humanitarian organizations on water, energy, health, and agricultural projects. OCHA Nigeria was committed to work with NIF, as well as the NGO Share Trust to find ways to link private donors to local NGOs. In view of the activities being conducted in this area, no recommendation is made.

Need to ensure NHF grants are processed within the allotted time

43. There are two types of allocations made to implementing partners, namely the standard and reserve allocations. The standard allocation is the usual grant process through which the majority of funds are disbursed, while the reserve allocation is used for rapid disbursements like emergencies, unforeseen needs or humanitarian situations requiring timely responses. As per the NHF operational manual, the standard allocation process usually takes about 28 to 42 days while the reserve allocation process usually takes about 21 days from the start date of development of the allocation strategy to the start of disbursement. The global CBPF guidelines of December 2022 had indicative timelines of 35-45 working days for standard allocations and 15-20 working days for reserve allocation, both excluding 10 days for disbursement.

44. Based on the analysis of the allocations made between 2020 and 2022, the actual time taken for the allocation processes in Nigeria ranged from 58 to 69 days for standard allocations and 16 to 49 days for reserve allocations. OCHA HFU management provided many reasons for the processing delays, including the need for some partner organizations to obtain final clearances from their headquarters before signing grant agreements, some sector coordinators delaying the provision of project scores and insufficiency of staff resources in the NHF team, which placed additional workload on available staff during the allocation periods. The processing of NHF allocations needed to be streamlined to ensure completion within the timelines included in the guidelines.

(5) OCHA Nigeria should implement measures to streamline the processing of allocations under the Nigeria Humanitarian Fund and avoid potential delays.

OCHA accepted recommendation 5 and stated that it would streamline the processing of NHF allocations and include it in the 2024 annual report. OCHA would also make a distinction between

rapid response and standard allocation, with the latter being a key objective to support through local partners. In addition, processing times will be reduced for both allocations.

Coordination on CERF operations was adequate

45. CERF provides rapid initial funding for life-saving humanitarian assistance at the onset of emergencies and for poorly funded, essential humanitarian operations in protracted crises. CERF funds are used in complementarity with the NHF. CERF allocations of \$76.99 million were made between 1 January 2020 to 31 December 2022 as shown in table 4 below.

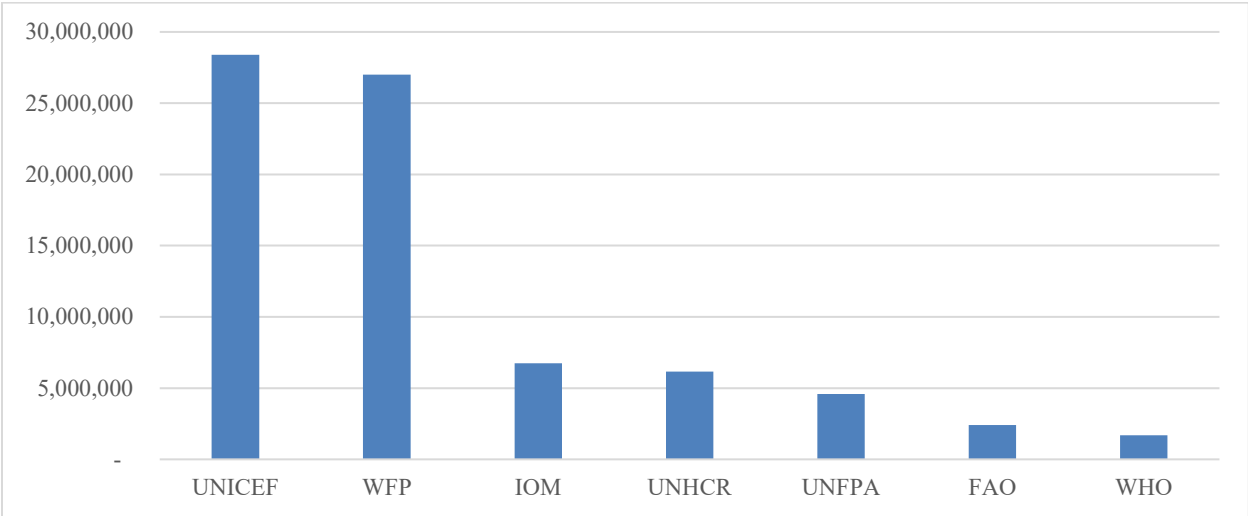
Table 4:
Summary of CERF allocations to Nigeria between 2020 – 2022

Year	Underfunded emergencies	Rapid response	Total
	\$ millions	\$ millions	\$ millions
2020	13.0	0	13.0
2021	12.5	21.0	33.5
2022	10.0	20.5	30.5
Total	35.5	41.5	77.0

Source: <https://cerf.data.unocha.org/>

46. Of the total CERF funds between 2020 and 2022, \$35 million was allocated to various underfunded emergencies while \$41 million was for rapid response projects. A summary of CERF allocations to implementing partners in Nigeria for the period of 2020 – 2022 is as shown in Figure 2 below.

Figure 2.
CERF Allocations between 2020 – 2022 by Implementing Partner²



47. OIOS reviewed eight CERF final project allocation with a value of \$49.7 million or 65 per cent of the CERF allocation and determined that while according to the CERF Handbook the responsibility for

² UNICEF, United Nations Children’s Fund; WFP, World Food Program; IOM, International Organization for Migration; UNHCR, United Nations High Commissioner for Refugees; UNFPA, United Nations Population Fund; FAO, Food and Agriculture Organization; WHO, World Health Organization

monitoring of individual CERF projects lay with the recipient United Nations Agencies, OCHA Nigeria had facilitated after-action reviews of the CERF allocations which were attended by representatives of CERF recipient organizations, where achievements of the CERF resources were jointly reviewed and OCHA Nigeria had ensured the submission of final project documentation to the CERF Secretariat. In addition, OCHA Nigeria provided guidance and support to the HC and HCT ranging from advising on rules and procedures of CERF, to facilitating inter-cluster coordination, organizing joint needs assessment, and providing information on funding status of sectors and specific projects during prioritization of needs and related projects. Through interviews and review of related documents, OIOS established that the support provided by OCHA Nigeria on CERF operations was adequate.

C. Management of staff and other resources

Cost plans were adequately developed and monitored

48. The OCHA Nigeria country office's annual cost plans from 2021 to 2023 corresponded with its workplans. An average of \$6.4 million or 69 per cent of the costs represented staffing costs. Goods procured locally were processed predominantly through Umoja and petty cash by location. Services such as travel, office space leases, security, maintenance and communication services were provided by local service providers. The Administrative and Finance Unit diligently monitored these expenditures in Umoja daily, ensuring sufficient funds for execution of the workplan and forecasting the necessary funds to cover costs until the end of the budget period. Based on the controls in place, OIOS concluded that controls over the development and monitoring of cost plans were adequate.

Statement of expected outputs for the annual workplans should include measurable expected outputs

49. The OCHA Nigeria country office drafted its 2020 – 2023 annual workplans based on the OCHA global strategic plan objectives. The five strategic and two management objectives for 2018-2021 were rolled over to the 2022 planning cycle. This served as the basis for OCHA Nigeria activities for 2022 and 2023. The workplans during the audit period included the country office's top five priorities for the corresponding years. The annual plans also took into consideration the priorities defined by the HCT and the objectives of the coordination structure.

50. OCHA policy instruction on the roles and responsibilities of country offices required that they review their workplans at least once a year to account for lessons learned and changes in the operating environment. The guidelines also stated that outputs must be concrete and measurable for products/services each office delivers.

51. Although the workplans were regularly reviewed and adjusted, they sometimes lacked measurable outputs. For instance, in the 2022 OCHA Nigeria workplan, at least 10 of the 29 outputs and activities outlined under the five strategic objectives did not have clear, measurable indicators for objective evaluation. This included one of the outputs that was stated as "well-functioning and inclusive in-country coordination structure," without indicating the baseline and target performance and the methodology and sources of data to be used to measure the performance.

52. Without specific and measurable targets outlined in the yearly workplans, it was challenging to assess if the plan was progressing as intended or if its goals have been achieved.

<p>(6) OCHA Nigeria should improve the articulation of the outputs in its workplan by ensuring that they are specific, measurable, achievable, relevant and time bound.</p>
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OCHA accepted recommendation 6 and stated that much progress had been made to ensure the outputs in the OCHA country office workplan were specific, measurable, achievable, relevant and time bound. This will also be done for the 2025 workplan.

Lessons learned from disaster recovery tests could be aggregated and documented

53. To test its business continuity plans, OCHA Nigeria organized a tabletop exercise in January 2023. The exercise included a communications tree, alternative working modalities, the warden system, and collaborative strategies for situations such as post-election unrest, communications failures, movement restrictions, power outages, network issues and banking disruptions. Comprehensive tests for business continuity and disaster recovery were undertaken, and subsequent steps, along with designated responsible individuals, were clearly defined. However, the United Nations Secretariat guidelines on business continuity required that each simulation or tabletop exercise should be concluded with an after-action review, for which the main purpose was to learn from the simulated experience and identify areas for improvement to ensure that the essential and time-critical business services can be maintained or quickly recovered during or following a disruptive event. This review was not undertaken due to competing priorities. Management explained that a follow-up simulation will include an after-action review going forward and therefore no recommendation is made on the issue.

Staff largely complied with mandatory performance evaluation

54. United Nations Staff Rule 1.3 requires that staff members be evaluated for their efficiency, competence and integrity through performance appraisal mechanisms. The completion rate of the individual performance evaluation was 100 per cent of completed evaluations (49 Staff) for the last performance cycle of 2021/2022, and 90 per cent for the 2022/2023 cycle. Table 5 provides an overview of the e-Performance cycle stage of completion for 2022/2023 cycle as of 31 July 2023.

Table 5:
Stage of completion of ePerformance cycle as of 31 July 2023

Status	2022/2023	
	Number of staff	Percentage
Completed	46	90%
SRO Review Pending	2	4%
FRO Review Pending	2	4%
Not Completed	1	2%
Total	51	100%

55. Management was making efforts to obtain 100 per cent completion and had followed up with staff through emails and during team meetings to complete the exercise.

Fixed asset disposals

56. OCHA Nigeria maintained 825 asset records in its inventory based on the latest physical verification exercise conducted in December 2022. The inventory included 157 assets that were deemed obsolete. The Supply Chain and Procurement Section in Geneva had granted approval to dispose of 59 of the obsolete items, and 98 had been earmarked for disposal in the period between October to December 2022. However, as of July 2023, these items had not yet been disposed of.

57. Management explained that OCHA Nigeria was working with the Department of Safety and Security to dispose of communication items such as radios. Disposal of other information and telecommunication equipment was awaiting approval of additional items that had been identified for disposal through other United Nations agencies that had the capacity to handle them. Fixed asset disposals not completed in a timely manner take up space unnecessarily. In addition, many of these assets were radios that contained lithium-ion batteries, which if not properly disposed of, can pose environmental risks. OCHA Nigeria undertook to look at current routines to ensure timely disposal of assets identified as obsolete as part of its physical verification exercise.

D. Cross-cutting issues

Controls to prevent sexual exploitation and abuse were in place and functioning

58. OCHA Nigeria was an active member of the established Nigeria humanitarian prevention of sexual exploitation and abuse (PSEA) response network that was led by a dedicated coordinator. The OCHA PSEA focal point was responsible for reporting any PSEA related complaints that came to the attention of OCHA and forwarding them to the attention of the PSEA coordinator/network. There were no PSEA complaints recorded during the period, however, the network had established standard operating procedures on handling PSEA complaints should they arise. There were also PSEA trainings facilitated for NHF partners since 2021. OIOS found the controls in place for PSEA were established and functioning.

Disability inclusion has been mainstreamed

59. The United Nations disability strategy, launched in 2019, provides the foundation for sustainable and transformative progress on disability inclusion through all pillars and areas of the work of the United Nations.

60. The NHF project guidelines aimed to enhance disability inclusion through all phases of the Fund cycle. This involved systematically prioritizing disability inclusion in allocation strategies and selection of project proposals and recommending projects based on scorecards that take into account disability considerations for each project. Additionally, the HRP collected disaggregated data from humanitarian projects nationwide, and the numbers of persons with disabilities assisted by each project and the level of funding directed towards them were included annually in the HRP report. However, there was a notable absence of a strategy for mainstreaming disability considerations at the country office level, including in areas such as recruitment and ensuring ease of access for persons with disabilities. The absence of a focal point was partly responsible for the non-consideration of these disability aspects in the country office. OCHA commented that the two focal points on diversity, equity, inclusion and accessibility at Headquarters would address this issue within the OCHA office, while the Head of the Coordination Unit was responsible for ensuring that disability and inclusion is an integral part of analysis and response, including through means such as the accountability to affected people approach.

V. ACKNOWLEDGEMENT

61. OIOS wishes to express its appreciation to the management and staff of OCHA for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
1	OCHA Nigeria should take steps to mainstream the collective outcomes objectives for the country into its workplans and activities to ensure alignment with its desired outcomes.	Important	O	Receipt of evidence that collective outcomes objectives have been mainstreamed into workplans and activities.	31 March 2025
2	OCHA Nigeria should strengthen its access monitoring and reporting framework by ensuring that all humanitarian actors are aware of what constitutes access impediments and how to report them.	Important	O	Receipt of evidence that all humanitarian actors have been made aware of what constitutes access impediments and how to report them.	31 December 2024
3	OCHA Nigeria should update the 2018 Civil-Military coordination guidance and strategy document for northeast of Nigeria, to include current situational realities and strategies to address them.	Important	O	Receipt of updated CMCoord guidance.	31 December 2024
4	OCHA Nigeria should in collaboration with other humanitarian partners, devise a long-term exit strategy that encompasses mutually agreed upon objectives for its departure.	Important	O	Receipt of the long-term exit strategy for Nigeria.	31 March 2025
5	OCHA Nigeria should implement measures to streamline the processing of allocations under the Nigeria Humanitarian Fund and avoid potential delays.	Important	O	Receipt of evidence that the processing of NHF allocations has been streamlined.	30 June 2025
6	OCHA Nigeria should improve on the articulation of the outputs in its workplan by ensuring that they are specific, measurable, achievable, relevant and time bound.	Important	O	Receipt of workplans with outputs that are specific, measurable, achievable, relevant and time bound.	31 December 2024

³ 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.

⁴ 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.

⁵ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁶ Date provided by OCHA in response to recommendations.

APPENDIX I

Management Response

United Nations  Nations Unies
INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR


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

DATE: 29 February 2024

REFERENCE:

THROUGH:

S/C DE:

FROM: Mr. Martin Griffiths, 
DE: Under-Secretary-General for Humanitarian
Affairs and Emergency Relief Coordinator

SUBJECT: **OCHA comments on the draft report of an audit of the
operations of the Office for the Coordination of
OBJET: Humanitarian Affairs in Nigeria (AN2022-590-04)**

In reference to your memorandum dated 6 February 2024, I am enclosing herewith OCHA's management response to the draft report and the recommendations issued.

Attachment:

Appendix I - Management response: audit of the operations of the Office for the Coordination of Humanitarian Affairs in Nigeria

Cc: Ms. Wind-Andersen
Mr. Buzurukov
Mr. Bahta

Management Response

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

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OCHA Nigeria should take steps to mainstream the collective outcomes objectives for the country into its workplans and activities to ensure alignment with its desired outcomes.	Important	Yes	Head of Office	31/03/2025	Progress is being made in the 2024 Humanitarian Response Plan to better integrate collective outcomes in the Plan. Further efforts will be made for the 2025 cycle expected to be completed and launched in Q1 of 2025.
2	OCHA Nigeria should strengthen its access monitoring and reporting framework by ensuring that all humanitarian actors are aware of what constitutes access impediments and how to report them.	Important	Yes	Head of Civil Military Coordination	31/12/2024	OCHA Nigeria will continue to promote the access monitoring and reporting framework (AMRF) to all partners through the access working group, through the HCT and also through the inter-sector coordination mechanisms and other means.
3	OCHA Nigeria should update the 2018 Civil-Military coordination guidance and strategy document for northeast of Nigeria, to include current situational realities and strategies to address them.	Important	Yes	Head of Civil Military Coordination	31/12/2024	The OCHA Nigeria Office will work with the Civil-Military Coordination Section (CMCS) to update the guidelines by year end.
4	OCHA Nigeria should in collaboration with other humanitarian partners, devise a long-term exit strategy that encompasses mutually agreed upon objectives for its departure.	Important	Yes	Head of Office	31/03/2025	OCHA Nigeria will formulate a transition strategy with partners, including the Government of Nigeria, establishing clear benchmarks for a drawdown of the humanitarian operation.
5	OCHA Nigeria should implement measures to streamline the processing of	Important	Yes	Head of Humanitarian	30/06/2025	This will be undertaken and reported in the annual report of 2024. A

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

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

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	allocations under the Nigeria Humanitarian Fund and avoid potential delays.			Financing Unit		distinction will be made between rapid response and standard allocation. With the latter a key objective is support through local partners, something which is time consuming. This said, processing time will be reduced for both.
6	OCHA Nigeria should improve on the articulation of the outputs in its workplan by ensuring that they are specific, measurable, achievable, relevant and time bound.	Important	Yes	Head of Office	31/12/2024	Much progress has been made in making the OCHA country office workplan outputs SMART. The 2025 work plan, to be completed in the third quarter of 2024, will ensure that all objectives are SMART.