



INTERNAL AUDIT DIVISION

REPORT 2020/022

Audit of the emergency operations in Costa Rica for the Office of the United Nations High Commissioner for Refugees

**There was a need to enhance risk
management and controls over emergency
preparedness, partnership management,
procurement and cash-based interventions**

**14 September 2020
Assignment No. AR2020-151-01**

Audit of the emergency operations in Costa Rica for the Office of the United Nations High Commissioner for Refugees

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the emergency operations in Costa Rica for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the UNHCR Representation in Costa Rica was responding to the emergencies in the country in a cost-effective manner and in compliance with UNHCR's policy requirements, with due regard to the risks that it was exposed to in the context in which it was operating. The audit covered the period from 1 January 2018 to 31 December 2019. The audit included a review of: (a) emergency preparedness; (b) partnership management; (c) procurement and vendor management; (d) cash-based interventions; and (e) favourable protection environment and government relations. In addition, through review of these five areas, OIOS drew overall conclusions about the Representation's risk management.

The Representation's controls over favourable protection environment were satisfactory. However, there was a need to strengthen controls over the other areas covered by the audit.

OIOS made four recommendations. To address issues identified in the audit, the Representation needed to:

- Strengthen its arrangements over emergency preparedness by: (i) updating the contingency plan for the Nicaragua emergency; and (ii) implementing the Minimum and Advanced Preparedness Actions;
- Strengthen its oversight over the financial and performance monitoring of its partners;
- Ensure compliance with thresholds for submission of procurement cases to relevant committees on contracts as well as procedures for use of requests for quotation; and
- Strengthen controls over cash-based interventions, especially in respect of planning and reporting, programme design and data management.

UNHCR accepted the recommendations, implemented two of them and has initiated action to implement the remaining two recommendations.

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Audit of the emergency operations in Costa Rica 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 the emergency operations in Costa Rica for the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. The UNHCR Representation in Costa Rica (hereinafter referred to as ‘the Representation’) was established in 1978 to assist the Government of Costa Rica in responding to refugee situations. In recent years, the Representation was dealing with four major regional refugee situations related to persons from: Venezuela; Nicaragua; North of Central America (NCA); and Colombia. As of 31 December 2019, there were 87,190 asylum seekers and 6,217 recognized refugees in the country. Of the 59,197 asylum claims made in 2019, approximately 80 per cent were from persons from Nicaragua, with persons from Venezuela, NCA and Colombia accounting for another 14 per cent. The 6,217 recognized refugees were mainly from Colombia, Nicaragua, NCA and Venezuela.
3. For the Venezuela situation, a Level 1 emergency was declared on 1 May 2017 for several countries in the region including Costa Rica. The emergency was subsequently deactivated in March 2019. Additionally, the onset of the socio-political crisis in Nicaragua in April 2018 resulted in an exponential increase in asylum claims totalling 87,190 (27,993 for 2018 and 59,197 for 2019). To address this situation, UNHCR declared a Level 2 emergency on 9 August 2019, which remained valid until 9 February 2020.
4. In 2018, the most significant objective of the Representation’s operations in terms of financial expenditure was “Services for persons with specific needs strengthened”. For 2019, the Representation set a new important strategic objective, “Population has sufficient basic and domestic items”, which was directly implemented by the Representation predominantly through cash-based interventions (CBI).
5. The Representation had a Country Office and a Field Unit in San Jose and a Field Office in Upala. As of 31 December 2019, the Representation, headed by a Representative at the P-5 level, had 41 staff (8 international and 33 national staff) and 63 affiliate staff, of whom 41 were seconded to government entities. In 2018, the Representation incurred expenditure of \$8.3 million and worked with nine partners, and in 2019 incurred expenditure of \$13.6 million and worked with eight partners.
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 Representation was responding to the emergencies in Costa Rica in a cost-effective manner and in compliance with UNHCR’s policy requirements, with due regard to the risks that it was exposed to in the context in which it was operating.
8. The audit was included in the 2020 risk-based audit work plan of OIOS because of the risks associated with the exponential increase in asylum claims and humanitarian needs in Costa Rica.
9. OIOS conducted the audit from March to May 2020. The audit covered the period from 1 January 2018 to 31 December 2019. Based on an activity-level risk assessment, the audit covered the higher risk areas of: (a) emergency preparedness; (b) partnership management; (c) procurement and vendor management; (d) CBI; and (e) favourable protection environment and government relations. In addition,

through review of these five areas, OIOS drew overall conclusions about the Representation's risk management.

10. The audit methodology included: (a) interviews of key personnel; (b) review of relevant documentation; (c) analytical reviews of data, including financial data from Managing for Systems, Resources and People (MSRP), the UNHCR enterprise resource planning system, and performance data from Focus, the UNHCR results-based management system; (d) review of data extracted from proGres version 4 (hereinafter referred to as 'proGres'), the UNHCR registration and case management system; (e) sample testing of controls; and (f) visits to the UNHCR Country Office and the Field Unit in San Jose, and the offices of two partners implementing UNHCR projects.

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

III. AUDIT RESULTS

A. Emergency preparedness

Arrangements over emergency preparedness needed to be strengthened

12. The Representation had conducted a risk analysis of the refugee emergencies it was facing, and its risk register included "Escalated political situation in countries of origin such as Nicaragua and Venezuela" as a high risk. Additionally, in its High Alert List for Emergency Preparedness diagnostic report of November 2019, the Representation: (i) self-assessed its level of preparedness as partially sufficient, due to some difficulties in coordination with local authorities and others; and (ii) highlighted that within the context of the Level 2 emergency, it had stepped up logistical preparations, staffing, partnerships, analysis, and other planning necessary to prepare for additional risk scenarios. The Representation also prepared a contingency plan for the Nicaragua emergency; however, this only covered the period from July to December 2018. Additionally, only 75 of the 128 required actions included in its Minimum and Advanced Preparedness Actions document had been completed. For example, actions related to the development of emergency registration procedures and a response plan for all life-saving sectors were not completed.

13. The weaknesses in emergency preparedness mainly resulted as the Representation had not adequately prioritized the various measures and actions that were needed to respond effectively to emergency situations.

(1) The UNHCR Representation in Costa Rica should strengthen its arrangements over emergency preparedness by: (i) updating the contingency plan for the Nicaragua emergency; and (ii) implementing the Minimum and Advanced Preparedness Actions.

UNHCR accepted recommendation 1 and stated that: contingency plan for the Nicaragua emergency had been updated; and most of the required Minimum and Advanced Preparedness Actions had been implemented. Based on the information received from UNHCR and reviewed by OIOS, recommendation 1 has been closed.

B. Partnership management

There was a need to strengthen financial and performance monitoring of partners

14. OIOS review of partnership management noted that the Representation's process for the selection and retention of partners was conducted in accordance with UNHCR procedures. In other areas of partnership management, OIOS identified some control weaknesses, but the Representation had taken action, in particular in the latter part of 2019 and in early 2020, to strengthen them.

15. The Representation delegated procurement to partners amounting to \$1.3 million in 2018 and \$2.3 million in 2019. For 2018, the Representation did not conduct assessments of the comparative advantage of delegating procurement to its partners or assess their capacity to conduct procurement activities. Proper procedures were adopted in 2019, but with delay, as the assessments were conducted between April and September 2019, long after the start of the project on 1 January 2019. The process was significantly improved in 2020, with the Representation completing the necessary assessments within the first 10 days of January 2020. Going forward; however, such assessments need to be done prior to the start of the project period, which is normally on 1 January.

16. In 2018, project partnership agreements (PPAs) for three of the nine partners were signed after the start of the project cycle, and similarly, for 2019, four of the eight PPAs were signed late. However, for 2020, all eight PPAs were signed with partners in December 2019, prior to the start of the project.

17. The Representation had implemented procedures to follow up on the implementation of recommendations made in project audits. However, the Representation's financial and performance monitoring of partners needed to be strengthened. This was because the Representation:

- Did not prepare risk-based monitoring plans in a timely manner. For 2018 and 2019, plans were prepared between April and July for projects starting on 1 January. For 2020, the situation improved and the Representation prepared risk-based monitoring plans by mid-February, except for a new partner it had started working with.
- Did not ensure sufficient coverage of expenditure transactions during its financial verification visits. For instance, although the Representation visited the largest partner six times in 2018, which played an important role in the Nicaragua emergency with CBI expenditure amounting to \$1.1 million, only 14 CBI vouchers were reviewed totalling \$3,493 and corresponding to 0.3 per cent of the partner's CBI expenditure for the year. According to the Representation, this was because its financial verification focused on assessing partners' controls over procurement, human resources and asset management. In OIOS' view, the financial coverage of high-risk payments such as CBI need to increase, with a representative sample being reviewed as part of the financial verification process.
- Did not establish a multi-functional team (MFT) in 2018 to conduct performance verification visits to partners. An affiliate workforce staff member prepared the performance verification reports without visiting any partner or project site to verify achievements. Members of MFT reviewed the performance verification reports for 2019, but the MFT also did not conduct any performance verification visits.

18. The weaknesses in partner monitoring was mainly due to the absence of: (i) an international staff with a programme background until June 2019; and (ii) a project control function until November 2019. While efforts and improvements were evident with the arrival of staff with the requisite skills and

experience, there was still a need for the Representation to continue to enhance its oversight of programme management to mitigate risk of failure by partners to achieve project objectives in a cost effective manner.

(2) The UNHCR Representation in Costa Rica should strengthen its oversight over the financial and performance monitoring of its partners.

UNHCR accepted recommendation 2 and stated that: financial verification was conducted by the Project Control Associate for quarters one and two in 2020 and the required template was completed for all partners; and MFT members would undertake performance monitoring visits to cover partner activities and complete the required template by the end of October 2020. Recommendation 2 remains open pending receipt of a sample of performance verification reports.

C. Procurement and vendor management

There was a need to develop and implement an action plan to strengthen procurement procedures

19. The Representation raised 306 purchase orders valued at \$3.8 million in the audit period. OIOS reviewed 24 purchase orders totalling \$1.7 million (representing 45 per cent of the total procurement value) and related contracts and frame agreements and minutes of all meetings of the Local Committee on Contracts (LCC).

20. The Representation had taken steps to improve procurement planning and vendor registration. For example: (a) while the Representation did not prepare a procurement plan for 2018, one was prepared for 2019 that included both programme and administration budgets; and (b) the Representation updated the composition of its Vendor Review Committee in September 2019, in line with a new requirement set by an Operational Guidance Note, and although the annual vendor performance review was not conducted for 2019, it was done in March 2020.

21. In order to respond to the Nicaragua emergency, the Representation spent \$635,009 in November and December 2019 for construction of shelters and community centers and hygiene and scholar kits. The Representation followed the UNHCR emergency fast track procedures, with due reference to the protection of human lives and the rights and needs of persons of concern (PoCs) as justification, and no exceptions were noted in its adherence to the prescribed fast track procedures. However, OIOS review noted the following:

- The Representation did not submit three purchase orders totalling \$140,003 for approval by the LCC, although each of them exceeded the \$40,000 threshold. The Representation had also not submitted to the Regional Committee on Contracts an ex-post-facto case for an office lease contract amounting to \$965,994 for the period December 2007 to December 2019.
- In 2018 and 2019 (before the Level 2 emergency declaration of 9 August 2019), 13 purchase orders totalling \$831,457 were processed by issuing requests for quotation (RFQ), although each of the purchase orders exceeded the threshold of \$40,000 for which a formal solicitation process was required. In eight of these cases, the Representation received less than the three required quotations. After the declaration of the Level 2 emergency and under the RFQ ceiling which had been increased from \$40,000 to \$100,000, the Representation issued RFQs totaling \$653,019, each exceeding the threshold and received between one and four bids as opposed to the minimum of five required for the increased ceiling.

- For the renovation of the Representation’s office in San Jose, bid opening records were not available on file. The winning bid was a consortium consisting of two individuals, but the Representation signed a contract with one of the two individuals, although the contract was awarded based on the combined expertise and experience of the two individuals. The contract should have reflected that the contracted individual was acting on behalf of the other member of the consortium, or the bid should have been considered invalid, as the bidder was not a legal person. While the audit was in progress, the Representation amended the contract accordingly.

22. The issues cited above were caused mainly as the Representation did not have a procurement officer until September 2019, and in the absence of the necessary expertise, had not implemented sufficient supervisory review and monitoring of procurement activities. As a result, the Representation may not have always obtained best value for money from the goods and services procured.

(3) The UNHCR Representation in Costa Rica should strengthen its controls over procurement activities to ensure compliance with established thresholds for submission of procurement cases to the relevant committee on contracts and procedures for the use of requests for quotation.

UNHCR accepted recommendation 3 and stated that the Representation had taken action to implement the recommendation. Based on the information received from UNHCR and reviewed by OIOS, recommendation 3 has been closed.

D. Cash-based interventions

There was a need to strengthen controls over CBI programmes

23. The Representation started providing sectoral cash grants for basic needs, health, education, etc., across all four refugee situations through an international partner in January 2018. In 2018, the partner’s CBI-related expenditure amounted to \$1.1 million. In September 2019, in responding to the Nicaragua emergency, the Representation started directly implementing the payment of multi-purpose grants (MPG), whose expenditure for 2019 amounted to \$2.5 million.

(a) Planning and reporting on CBI

24. Improvements were necessary with regard to the planning for CBI, as the CBI-related narrative descriptions in the Representation’s country operations plan (COP) and its year-end results for 2018 were identical for the four refugee situations without any breakdown per situation. For instance, the same sentences were repeated under the four different situations, and were also used in the narrative description in the COP for 2019. Such a practice resulted in a lack of clarity and ability to measure what was achieved against what was planned under each situation.

25. The achievements for CBI-related objectives reported in the Representation’s Key Indicator Report (KIR) for 2018, which should have indicated the breakdown per refugee situation, did not correspond to those reported by the CBI partner. This was because the PPA with the partner did not set targets for each of the four situations. For instance, as achievement for the output “Sectoral cash grants provided”, the partner reported 10,292 PoCs as having received cash assistance, but the Representation’s KIR incorrectly reported that 10,292 PoCs only for the NCA situation received assistance. For 2019, although the Representation’s year-end report included the achievements per situation in the narrative descriptions, both the year-end report and the KIR showed the results under the Venezuela situation as part of the results under all the other populations, although the Venezuela situation was different. As a result, the Representation

had not properly linked the resource allocation and expected results of its CBI programmes, which is required by the UNHCR results framework.

(b) CBI programme design

26. With regard to the design of the CBI programme, and according to the Representation's COP for 2020, payment of MPG was to meet immediate basic needs of PoCs on arrival in the country and to bridge the gap until they had access to social welfare schemes of the National Welfare Institute (IMAS). Therefore, MPGs were limited to three monthly payments per person, and a scorecard to be used for CBI eligibility determination listed "receipt of IMAS assistance" as one of the exclusion criteria. However, the Representation's standard operating procedure (SOP) did not stipulate what would happen if existing MPG beneficiaries started to receive IMAS assistance. In addition, the Representation was not able to identify IMAS beneficiaries. This was because identification was only possible in 8 of the 38 IMAS offices to which the CBI partner had seconded its caseworkers. The seconded caseworkers had access to the proGres system, while IMAS staff did not.

27. Furthermore, initially, the Representation confirmed that the seconded caseworkers were checking through proGres whether or not PoCs had received MPGs, and if so, they were excluded from IMAS assistance. This was not consistent with the original intention that MPG was to bridge a gap until PoCs receive IMAS assistance. Although the Representation later contradicted the assertion that caseworkers were checking eligibility, the inconsistency of information provided to OIOS indicated that the relationship between MPG and IMAS assistance had not been clearly dealt with. Therefore, there was a risk that payment of MPG may deviate from its original intention. The lack of written procedures may lead to subjectivity in decision-making and create scope for abuse.

(c) Monitoring of CBI implemented by the partner

28. According to the Representation's SOP for CBI implemented by the partner, the predetermined cash delivery amounts depended on the level of risk of each PoC. For example, after October 2018, the amounts for fixed accommodation were \$262 for a PoC at high risk, \$173 for medium risk and \$86 for low risk. However, OIOS visit to the CBI partner found that: (i) of nine initial assessments prepared by the partner's staff in charge of registration, the level of risk was recorded in only three cases; and (ii) there was no evidence that an independent person had reviewed the appropriateness of risk determination. In addition, the SOP did not require documentation such as a rental contract or letter signed by the landlord to support the payment of cash assistance for accommodation. The Representation also did not conduct any post-distribution monitoring of cash distributed by the partner. The extensive sectoral grants implemented by the partner were discontinued at the end of June 2019, and for the second half of 2019, the partner provided only education grants and emergency grants totalling \$17,300.

(d) Data management for CBI

29. The CBI database used for direct implementation by the Representation, into which socio-economic data of PoCs was uploaded and from which the beneficiary list was generated, existed only as an Excel spreadsheet. CashAssist, a data platform developed by UNHCR specifically for CBI, was not used in Costa Rica. Because of the limitations of Excel, it was not possible to have an audit trail on who had entered the data and when. In addition, to be eligible for registration and socio-economic evaluation, which determined the eligibility for CBI, a foreign national should have one of the following: (i) an appointment with the Migration Authority in Costa Rica; (ii) a provisional refugee ID card without working permit; (iii) a provisional refugee identification card with working permit; or (iv) a definitive refugee ID card. However, the Representation could not generate a list of all CBI beneficiaries indicating who possessed which document. Such a list was necessary to ensure compliance with the eligibility requirement.

30. The control deficiencies mentioned above were caused by inadequate monitoring of the implementation of UNHCR's CBI policy and guidance framework. As a result, the Representation remained exposed to the risk that its CBI programmes might not achieve the intended objectives.

(4) The UNHCR Representation in Costa Rica should establish and implement an action plan to strengthen controls over its cash-based interventions, especially in respect of planning and reporting, programme design and data management.

UNHCR accepted recommendation 4 and stated that an action plan to strengthen controls over CBI had been established, and documents showing implementation of UNHCR results framework in respect of CBI would be provided by the end of October 2020. Recommendation 4 remains open pending receipt of: (i) evidence showing the implementation of the UNHCR results framework in respect of CBI; and (ii) a list generated from proGres confirming beneficiaries' eligibility to CBI.

E. Favourable protection environment and government relations

Controls over favourable protection environment and government relations were satisfactory

31. Activities around securing a favourable protection environment for PoCs were the Representation's core response to the Nicaragua emergency. The related expenditure for 2018 and 2019 amounted to \$832,596 and \$943,121 respectively. In order to respond to the Nicaragua emergency, the Representation strengthened its presence at the northern border with Nicaragua through the establishment of the Field Office in Upala in December 2018, in agreement with the Migration Authority and in line with a recommendation raised by the Comprehensive Refugee Response Framework. The Representation also reinforced its presence by deploying eight border monitoring consultants and by engaging in community-based protection activities to empower communities and remain updated on issues affecting PoCs in the border region. The Representation also worked to create a favourable protection environment through the support of a Legal Coordination Group to bring together legal organizations with interest in refugee protection to share good practices, discuss legal gaps and coordinate to avoid duplication of initiatives. In 2018, the Representation created a dedicated hotline and a website aiming at providing legal information to PoCs. OIOS concluded that the Representation's arrangements over favourable protection environment and government relations were satisfactory.

F. Risk management

The Representation agreed to keep its risk register updated and establish a plan to better embed risk management in its operational processes

32. During the audit period, the Representation was proactive in identifying areas where controls were weak and taking action to strengthening them. This included: enhancing preparations for different emergency risk scenarios; assessing the comparative advantage of delegating procurement to partners; improving timeliness of preparation of PPAs, strengthening procurement planning; developing SOPs for implementing CBI; and strengthening the protection environment especially in preparedness for the Nicaragua emergency.

33. OIOS noted the improvements that was being taken by the Representation to raise its level of risk maturity; however, further efforts were needed to ensure that risk management is sufficiently embedded into its operations planning, monitoring and decision-making processes. For example:

- The Representation did not complete the Minimum and Advanced Preparedness Actions, although it is a risk treatment that it had planned to put in place by 31 December 2019. Moreover, the risk register did not include a risk treatment to update its the contingency plan for the Nicaragua emergency to mitigate the risk of an ineffective response.
- The Representation’s risk register listed “Partner capacity” as high risk and it had developed a capacity development plan for partners. However, it did not implement an MFT approach for performance monitoring of partners’ projects, even though the risk register included a risk treatment to strengthen the MFT approach for more effective and cohesive partner monitoring.
- The Representation’s risk register listed “Impactfully scaled-up CBI programme” as high risk. However, whilst all five risk treatments listed were in progress, their implementation was not given the priority commensurate with the level of significance assigned to the risk and considering the importance of the CBI programme for the Representation’s success. The Representation subsequently updated the risk register after having implemented three of the planned treatments related to CBI.

34. The Representation agreed that there was a need to strengthen its risk culture and to embed risk management in its operational processes. The Representation informed OIOS that strengthening its risk management capacity was a priority and through the Regional Bureau for Americas, had requested a support mission from the ERM Unit in headquarters, which was conducted in September 2019. Without raising a separate recommendation, OIOS encouraged the Representation to continue keeping its risk register up-to-date, including by taking into account remaining risk exposures and control issues noted in this audit.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
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Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the emergency operations in Costa Rica for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The UNHCR Representation in Costa Rica should strengthen its arrangements over emergency preparedness by: (i) updating the contingency plan for the Nicaragua emergency; and (ii) implementing the Minimum and Advanced Preparedness Actions.	Important	C	Action completed	Implemented
2	The UNHCR Representation in Costa Rica should strengthen its oversight over the financial and performance monitoring of its partners.	Important	O	Receipt of a sample of performance verification reports.	31 October 2020
3	The UNHCR Representation in Costa Rica should strengthen its controls over procurement activities to ensure compliance with established thresholds for submission of procurement cases to the relevant committee on contracts and procedures for the use of requests for quotation.	Important	C	Action completed	Implemented
4	The UNHCR Representation in Costa Rica should establish and implement an action plan to strengthen controls over its cash-based interventions, especially in respect of planning and reporting, programme design and data management.	Important	O	Receipt of: (i) evidence showing the implementation of UNHCR results framework in respect of CBI; and (ii) a list generated from proGres confirming beneficiaries' eligibility to CBI.	31 October 2020

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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by UNHCR in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of the emergency operations in Costa Rica for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNHCR Representation in Costa Rica should strengthen its arrangements over emergency preparedness by: (i) updating the contingency plan for the Nicaragua emergency; and (ii) implementing the Minimum and Advanced Preparedness Actions.	Important	Yes. Based on submitted evidence, we consider recom. closed	Representative / Senior Field Officer	Completed on 14 July 2020	<ul style="list-style-type: none"> - Contingency Plan for Nicaragua submitted to DESS - Most required MPAs and APAs implemented.
2	The UNHCR Representation in Costa Rica should strengthen its oversight over the financial and performance monitoring of its partners.	Important	Yes. Partially closed, based on submitted evidence	Representative / Programme Officer	To be completed by 31 October 2020	<ul style="list-style-type: none"> - Financial verification implemented: For Q1 & Q2, Project Control Associate reviewed scanned copies of original vouchers and completed PMC-03's for all partners. For Q1 over 80% and for Q2 over 50% samples were reviewed - Performance verification: MFT members will undertake monitoring visits to partner activities and complete PMC-02, and evidence will be provided
3	The UNHCR Representation in Costa Rica should strengthen its controls over procurement activities to ensure compliance with established thresholds for submission of procurement cases to the relevant committee on contracts and procedures for the use of requests for quotation.	Important	Yes	Representative / Administrative Officer	Closed by OIOS	<ul style="list-style-type: none"> - N/A

⁵ 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.

⁶ 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.

Rec. no.	Recommendation	Critical⁵/ Important⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	The UNHCR Representation in Costa Rica should establish and implement an action plan to strengthen controls over its cash-based interventions, especially in respect of planning and reporting, programme design and data management.	Important	Yes. Partially closed, based on submitted evidence	Representative / Programme CBI Officer	To be completed by 31 October 2020	<ul style="list-style-type: none"> - CBI Action Plan - Implementation Recom. Sub (i) partially closed, documents showing implementation of UNHCR result framework in respect of CBI will be provided - Implementation of Recom. Sub(ii) closed on 16.06.2020 - Implementation of Recom. Sub(iii) closed on 25.08.2020 - Implementation of Recom. sub(iv) closed on 29.05.2020