



INTERNAL AUDIT DIVISION

REPORT 2020/032

Audit of the operations in Niger for the Office of the United Nations High Commissioner for Refugees

There were risk management and control weaknesses in monitoring and reporting, emergency preparedness and response, as well as in health, construction and shelter programmes

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Audit of the operations in Niger 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 operations in Niger 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 Niger was managing the delivery of services to its persons of concern (PoCs) in a timely and 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 30 November 2019 and included a review of: (a) fair protection process and documentation; (b) shelter and settlement; (c) health; (d) emergency preparedness and response; and (e) construction activities.

The Representation had not conducted risk analyses and minimum and advanced preparedness actions to adequately respond to and provide necessary assistance to the increasing number of displacements in Niger due to the volatility in the region. There was also a need to improve risk management, programme monitoring and reporting, and services delivered in its health, construction and shelter programmes.

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

- Review the appropriateness of the Representation's organization structure and integrate risk management into strategic and operational planning processes;
- Strengthen its readiness and capacity to respond in a timely and cost-effective manner to potential emergencies due to the volatile political situation along Niger's borders;
- Reinforce the Representation's planning, implementation and monitoring of the shelter programme to increase the number of PoCs with access to shelter;
- Develop a public health strategy and related standard operating procedures and increase supervision of implementing partners to enhance the delivery of quality health services to PoCs; and
- Ensure a reliable and functional monitoring and reporting mechanism of partners' activities to ensure sustainable reception conditions for asylum seekers.

UNHCR accepted the recommendations and has initiated action to implement them.

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Audit of the operations in Niger 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 operations in Niger for the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. The UNHCR Representation in Niger (hereinafter referred to as ‘the Representation’) was established in June 1975. It was closed in December 2006 and reopened in January 2013 following the insurgency in Mali. The Representation was managing its activities and programmes in a complex operational environment due to volatile political situations in neighbouring countries. It was assisting 445,174 persons of concern (PoCs) comprising refugees from Nigeria and Mali, internally displaced persons (IDPs), and returnees.
3. In the audit period from January 2018 to November 2019, the Representation responded to two emergencies. A Level 2 (L2) emergency related to an influx from Nigeria in Diffa that was activated in October 2014, initially at Level 1 (L1), and deactivated in March 2019. A L2 emergency declared in August 2019 and related to an influx of 60,000 Nigerians to Maradi. The latter emergency was still ongoing at the time of the audit. The Representation was also, through an emergency transit mechanism (ETM), catering for 944 PoCs evacuated from Libya as well as those identified on mixed migratory movements in the Agadez region in Niger.
4. The Representation was headed by a Representative at the D-1 level and it had 252 positions of which 19 were temporary and 61 were affiliated staff. It had 11 offices, i.e. a Branch Office and three specialized offices in Niamey, three Sub-Offices in Diffa, Agadez and Maradi, two Field Offices in Tahoua and Tillabery, and two Field Units in Abala and Ouallam. In 2018, the Representation incurred expenditures of \$52.5 million and worked with 21 partners. In 2019, it incurred expenditures of \$59.3 million and worked with 25 partners.
5. Comments provided by UNHCR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess whether the Representation was managing the delivery of services to its PoCs in a timely and 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.
7. This audit was included in the 2019 risk-based work plan of OIOS due to risks associated with UNHCR’s response to the emergencies in Diffa and Maradi and the complex operating environment caused by the volatile security situation in neighbouring countries.
8. The audit took place between November 2019 and February 2020 and was carried out in Niamey, Maradi and Agadez. Due to adverse security conditions on the ground, OIOS’ review of activities in Diffa, Tahoua and Tillabery was desk based. The audit covered the period from 1 January 2018 to 30 November 2019. Based on an activity-level risk assessment, the audit covered higher and medium risk areas, which included: (a) fair protection process and documentation; (b) shelter and settlement; (c) health; (d) emergency preparedness and response, including the ETM; and (e) construction activities. OIOS also drew

overall conclusions about the control environment and the effectiveness of risk management in the Representation.

9. The audit methodology included: (a) interviews of key personnel, (b) review of relevant documentation, (c) analytical review of data, including financial data from Managing for Systems, Resources and People (MSRP), the UNHCR enterprise resource planning system, performance data from Focus, the UNHCR results-based management system and data of PoCs from proGres, the UNHCR enterprise registration and case management tool, (d) sample testing of controls using both systematic and random sampling methods; (e) visits to the Representation's offices in Niamey, including the one stop assistance point (Guichet Unique) for urban refugees and the ETM Office, the Sub-Offices in Maradi and Agadez; and selected partners implementing UNHCR projects; and (f) observation of programme activities for the ETM and mixed migrations in Niamey, Hamdallaye, Agadez, and Maradi.

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

III. AUDIT RESULTS

A. Risk management and control environment

The Representation needed to review its organizational structure and better integrate risk management in its core strategic and operational processes and decision-making

11. The Representation was operating in a highly dynamic environment with a very fragile security situation along country's borders, affecting the predictability of humanitarian access. Within this context, the Representation's operations including its staff numbers doubled in the two years under audit. However, the Representation's vacancy rate remained at 11 per cent due to its inability to attract and retain suitably qualified personnel in key functions. Consequently, several positions were filled by affiliates and staff on temporarily assignment. This, even when effective, came at the risk of limited commitment to the job, impacted the continuity of services and thus weakened controls including accountability for allocated roles and responsibilities. Some positions that should have supervised the affiliate staff also remained vacant. The Representation was mindful of the need to strengthen the control environment as evidenced by its appointment of an integrity officer on a temporary assignment.

12. Across the various thematic areas reviewed, OIOS found recurrent instances where the Representation's performance monitoring mechanisms were not functioning. Consequently, management lacked timely and reliable information for both controlling programme implementation and formulating strategic and operational plans. The issues raised in this report, especially regarding the inadequate monitoring of programme implementation, reflected inadequate oversight by management in most of the areas reviewed.

13. As of 30 November 2019, the Representation had complied with the requirement to have an up-to-date risk register. The new risk register maintained 22 risks for 2020, with related treatments and accountable officers assigned for each risk. The Representation had established the key basic risk management structures, but more work was required regarding its streamlining into key strategic and operational processes. This was due to a management perception that the risk register was a compliance requirement rather than a management tool. The integration of risk management processes into the wider management processes was, in the opinion of OIOS, an essential step to limit exposure of the Representation to financial, operational and reputational risks that it was facing.

- (1) The UNHCR Representation in Niger should: (i) review its organigram in order to reinforce accountability mechanisms and the control environment within the office; (ii) review its performance management system to ensure it provides accurate information for decision-making; and (iii) develop an action plan to integrate risk management into strategic and operational planning and day-to-day management.**

UNHCR accepted recommendation 1 and stated that the Representation: (i) had revised its organigram to reinforce performance, accountability mechanism and the control environment through clear reporting lines; (ii) was reviewing the performance management system; (iii) was committed to develop a comprehensive monitoring plan for the projects implemented by partners; and (iv) elaborated a strategy and a workplan aimed at strengthening risk management to support decision making processes, while maintaining the Enterprise Risk Management (ERM) tools and reviewing programme criticality in view of the ongoing changes induced by the coronavirus pandemic. Recommendation 1 remains open pending receipt of: (i) a revised performance framework with prioritized strategic and operational objectives; and (ii) an action plan that mainstreams risk management into management processes.

B. Emergency preparedness and response

The Representation needed to develop comprehensive emergency preparedness

14. The Representation was operating in a complex environment, characterized by a volatile security situation on the country's Nigerian, Malian and Burkina Faso borders. Although displacements started as far back as 2014, the Representation remained inadequately prepared to respond to influxes as they arose. This was because the Representation lacked risk analyses and minimum and advanced preparedness actions to support the identification of emerging risks and it was not proactive in anticipating, preparing for and responding to emergencies with the urgency, speed and nimbleness required.

15. In February 2020, UNHCR finalized a high-level emergency and protection response plan that identified priority areas for intervention for the entire Sahel region. However, this document still did not go into sufficient detail to identify arrangements required for an effective emergency response at the country level. The Representation had response plans for Maradi, Tahoua and Tillabery; however, they did not cover all displacements that were taking place in the country and were not updated to reflect the latest events in Maradi and Tahoua that were reported in November 2019. The Representation had also not fulfilled the commitment made in its May 2019 High Alert List for Emergency Preparedness (HALEP) report for Northwest Niger to prepare a joint contingency plan with another United Nations agency.

16. Except for the Diffa, Tahoua and Tillabery regions, the Representation did not have business continuity plans in place to support operations and mitigate risks in high security risk areas. The Diffa business continuity plan was only prepared in October 2019, yet an emergency had been ongoing in this region since 2014. Also, contrary to the HALEP report recommendations, programme criticality assessments were not commissioned in all regions with security concerns to ensure activities were implemented at acceptable levels of risk.

Diffa L2 emergency

17. The emergency in Diffa was initially activated at L1 in October 2014 and elevated to L2 in February 2015 before being deactivated in March 2019 following UNHCR's review of open emergencies in the region. However, five years after the initial emergency declaration and following significant humanitarian interventions, PoC needs remained high. This was because the security situation remained highly volatile

with repeated suicide attacks, assaults, incursions and kidnapping for ransom by non-state armed groups which made humanitarian access intermittent. Despite the persistent protection risks and PoCs' increased dependency on humanitarian actors, the funding for activities in this region reduced once the emergency was deactivated from \$1.8 million to \$150,000 in 2018 and 2019 respectively. This increased the pressure on infrastructure and services and affected the quality of basic services provided to PoCs such as health and education.

18. Main achievements reported by the Representation between January 2018 and March 2019 included: the biometric registration of 200,847 refugees and IDPs, issuance of identification cards to 54,812 refugees and 7,402 birth certificates; the provision of an unspecified number of emergency, transitional and durable shelters; the provision of primary medical assistance; and the identification and treatment of acute malnutrition. However, the Representation did not distribute core relief items (CRIs) under the emergency during this period nor was there documentation to evidence the timeliness, appropriateness and effectiveness of UNHCR's operational response.

Maradi L2 emergency

19. The second Nigerian emergency, affecting the area of Maradi, was in its fourth month at the time of the audit, having been declared on 30 August 2019 at L2 for an initial period of six months. Influxes from bordering states in Nigeria started early in 2019 with 41,000 persons reported as registered as of November 2019. As PoCs fled situations of extreme violence, this put increasing pressure on host communities, who were struggling to provide accommodation and basic services, including food, water, health care, shelter and education, with chronic and recurrent epidemics, especially cholera and malaria and malnutrition rates at 35 per cent. The Representation responded to this emergency alongside members of the United Nations Country Team and other operational partners.

20. The Representation allotted \$0.3 million for CRIs but this was inadequate to meet the needs of the 41,000 registered asylum seekers. It therefore only made distributions to 930 PoCs at the reception centre and in villages in Maradi. The Representation and the implementing partner lacked documentation to properly account for CRIs received and distributed. For instance, neither of the entities prepared reconciliations of CRIs received against those issued and distributed and the balances held in warehouses. There was also no documentation to evidence that undistributed CRIs were returned to the warehouse, which raised the risk of theft and financial loss. The Representation did not conduct on-site and post distribution monitoring to ensure that CRIs reached intended beneficiaries and to obtain feedback on whether they were adequate and effective in mitigating protection risks.

21. Deployment had been made both from the UNHCR Emergency Response Team roster and internally within the country. The operation was moving into a stabilization phase in November 2019. However, the Representation did not receive support missions to assess its capacity and preparedness in responding to the emergency. For instance, the required Joint Senior Level Mission did not take place to assess the timeliness, appropriateness and effectiveness of UNHCR's operational response to this emergency. Consequently, some evident capacity shortcomings were not addressed in a timely manner.

22. While the Representation was strategizing at the level of regional preparedness for the Sahel region, the lack of country-wide preparedness actions for Niger increased the risk that the Representation would not be able to adequately respond to anticipated new emergencies.

<p>(2) The UNHCR Representation in Niger should: (i) strengthen its preparedness to respond in a timely and cost-effective manner to the increased risk of emergencies due to the volatile</p>

political situation along all the country's borders; and (ii) advocate with the Resident Coordinator mechanism to ensure that a programme criticality assessment is performed for new areas of operations.

UNHCR accepted recommendation 2 and stated that the Representation would: (i) update/adapt contingency plans to ensure an adequate response was in place for likely emergency scenarios along country's borders; and (ii) advocate with the Resident Coordinator mechanism to ensure that a Programme criticality assessment is performed for new areas of operations. Recommendation 2 remains open pending receipt of evidence of: (i) the development of risk analyses and preparedness plans comprising of minimum and advanced preparedness actions covering existing and potential new crises across all borders; and (ii) approved programme criticality assessments for its areas of operation.

C. Shelter and settlement

The Representation needed to strengthen its planning, implementation and monitoring of shelter activities

23. A key component of the Representation's overall strategy was its urbanization project costing \$4.6 and \$9.3 million in 2018 and up to 31 November 2019 respectively. Its shelter strategy and standard operating procedures (SOP) generally adhered to UNHCR's policy guidance. However, despite this investment in shelter, most of the PoCs, as per information recorded in Focus, did not have adequate dwellings. For example, only 26 per cent of Nigerian PoCs in 2018 had adequate dwellings against a baseline of 43 per cent and a target of 65 per cent. There were also delays in implementing the shelter programme, with no actions proposed to ensure that set targets were met. For example, a partner in Maradi responsible for constructing 300 emergency shelters had not started work by November 2019.

24. The shelters provided by the Representation did not always provide PoCs with the required protection from the elements, privacy, emotional security and safety. For instance, shelters provided did not consider the harsh weather conditions, i.e. high temperatures and strong winds. PoCs reported that the temperatures in the refugee housing units (RHU) were intolerable so they opted to sleep outside which raised protection risks. PoCs in Algadez and Hamdallaye vandalized installed RHUs and used the parts to build verandas and fences as a coping mechanism. There was inadequate privacy with the space between RHUs constructed in Agadez being only 1-2 meters as opposed to the mandatory 8.5-meter space. Also, performance reports highlighted inadequate infrastructure and access to basic services in the settlement areas. For example, there were no schools in Agadez and Hamdallaye and there were reports that the trucked water for the former was inadequate.

25. The Representation could not verify shelters constructed in the Diffa, Tahoua and Tillabery regions due to security restrictions. It therefore relied on documentation provided from the field to verify programme implementation. However, the Representation lacked documentation to support the following:

- The Representation reported that it had constructed 650 and 500 RHUs in Hamdallaye and Algadez respectively. However, these numbers could not be corroborated since no store records were available to evidence the number of RHUs that were issued from stores.
- There were discrepancies in stock records maintained by partners and the Branch Office regarding RHUs received, distributed and held in stock. For example, partner records showed that the Maradi region received 366 RHUs, yet MSRP listed only 169. The remaining 19 RHUs held in stores were also not recorded in MSRP.
- The Representation's construction of 265 shelters in Diffa in 2019 could not be reconciled to store records that showed that only 225 doors had been issued. This raised questions on accuracy of number of shelters reported.

- The Representation received donations of wood and tarpaulins in August 2019 to build more emergency shelters in border villages. However, it had no documents to evidence that these shelters had been built.

26. The Representation lacked performance management reports to evidence programme implementation in Tahoua and Tillabery regions. For Diffa, available reports contained discrepancies. For example, while the Representation reported that it had verified 2,721 emergency shelters in 2018 in Diffa, partner records reflected that only 2,579 had been constructed. On the other hand, Focus reported that only 1,252 shelters were constructed against a target of 7,000. Also, while the partner reported that no plots had been allocated for the construction of shelters, Focus records indicated that 722 plots were distributed against the target of 2,000. Despite this significant underperformance, 96 per cent of the \$979,094 budget for Diffa was utilized, thereby raising questions on whether this programme activity represented good value for money.

27. The Representation did not have documentation to evidence that actions were taken to correct identified issues from earlier internal reviews of the shelter programmes in Diffa, Tahoua and Tillabery regions. For example, most recommendations from the UNHCR Shelter and Settlement Section's December 2018 mission report remained outstanding, such as the need to: (i) strengthen work planning and budgeting; (ii) reconcile project outputs; (iii) strengthen construction record management systems; and (iv) launch an international invitation to bid for the supply of construction materials. Three consecutive reports of monitoring conducted in Diffa raised the same issues, yet no corrective action was taken regarding the deterioration of constructed shelters, termite damage to wood and inadequate documentation to support procurement and payments to casual workers.

28. The Representation complied with the UNHCR partner selection and retention process requirements. However, as already highlighted earlier in this report, its monitoring of partners' project performance was ineffective and its performance reports were unreliable, raising questions on the accuracy of related information used to inform decisions to retain shelter partners that were fit-for-purpose. The Representation did not conduct a cost-benefit analysis to assess if the partners had any comparative advantage prior to delegating shelter related procurement to them. It also did not assess the partners' local capacity in procuring shelter inputs. The Representation did not independently review construction work undertaken by partners, but rather relied on supervision reports prepared by partners' technical staff.

29. The Representation attributed the shortcomings identified in the shelter activities to the lack of funds and challenges in allocation of land by the Government. Whilst acknowledging these challenges, OIOS was of the view that the underlying root cause of the identified weaknesses was insufficient oversight by management. This was evidenced by the Representation's limited involvement and due diligence in planning, monitoring and reporting of shelter results. Consequently, refugees did not always have shelters that provided them with privacy, protection from the elements, emotional security and an adequate space to live.

(3) The UNHCR Representation in Niger should reinforce its management of the shelter programme by: (i) reviewing its strategy and instituting robust performance measures to assess its effectiveness in meeting shelter needs; (ii) strengthening its planning, implementation and monitoring of the shelter programme so that they meet identified needs; and (iii) putting in place measures to strengthen its management of implementing partners to ensure cost-effective delivery of shelter to beneficiaries.

UNHCR accepted recommendation 3 and stated that the Representation: (i) was working on the development of a multi-year shelter strategy aligned with government policies on alternative camps and socio-economic integration of affected persons; (ii) was strengthening its shelter team through creation of positions and appointments of shelter and urban planning specialists; and (iii) reinforced

the management of implementing partners through development of monitoring and quality control documents, tools and standard operating procedures (SOPs). Recommendation 3 remains open pending receipt of: (i) an updated strategy with an approved performance framework to measure impact of the shelter programme; (ii) evidence of implementation of an action plan to address issues identified in the audit; and (iii) risk-based monitoring plans for partners implementing shelter programmes.

D. Health

The Representation needed to develop a strategy to guide the delivery of health services to PoCs

30. The Representation's health programme expenditure of \$5.0 million and \$1.1 million in 2018 and 2019 respectively covered the provision of primary healthcare, mental care, reproductive health and nutritional services. The Representation's multi-year, multi partner protection and solutions strategy (2018-2020) set out its vision for health but it lacked a detailed strategy that reflected how the vision would be realised. The national health strategy that was under development was using data from as far back as 2011 but did not cover the most recent caseloads, e.g. PoCs under the ETM, as well as in Agadez and Maradi. There was no evidence that PoCs were involved in the design of this strategy to ensure it was acceptable, appropriate, sustainable, culturally sensitive and free of linguistic barriers.

31. The lack of an up-to-date health strategy had implications for the Representation's strategic planning and prioritisation of limited resources across numerous PoC needs. It was also a missed opportunity to capitalize on health funding opportunities provided by other donors and to reach an agreement with the Government for mainstreaming services in the national health system. The Representation did not create linkages between health services and other related sectors, e.g. water and sanitation which was associated with reports of infectious disease outbreaks.

32. The Representation did not have a mechanism for collecting and analysing health related data. It was not using the recommended health information system for capturing data but instead relied on the national system at facility level that did not disaggregate data for PoCs. Consequently, the Representation did not have health statistics for PoCs for 2018 and 2019. This raised questions on where information reported in Focus came from and what the Representation's basis for decision making on health programming was.

33. There were persistent reports of communicable and non-communicable diseases (e.g. cholera, measles, meningitis and polio) among PoCs, with populations in Ouallam, Abala and Diffa registering morbidity rates of over 40 per cent. OIOS' review of the Representation's delivery of health services to PoCs through partners indicated the following:

- The Representation did not conduct surveillance for early detection of outbreaks and lacked epidemic preparedness plans to ensure effective management and response to these diseases.
- The Representation lacked a plan to curb the high morbidity and mortality rates due to malaria in refugee camps. While Maradi reported large numbers of PoCs suffering from malaria, the warehouse in Maradi had sufficient stocks of mosquito nets to help prevent this disease among PoCs.
- There was a high prevalence of global acute malnutrition among children of 13.4 per cent against a target of 8. However, the Representation did not have a plan to address the high malnutrition rate. It also did not have documentation to evidence the 100 per cent achievement rate in terms of response to malnutrition that it was reporting in Focus.
- In Agadez, all one-month old babies were born underweight (about 1.5kg), and no support was provided for these infants and their mothers, thereby raising the risk of neonatal deaths.

34. OIOS' review of the referral of complicated medical cases to secondary and tertiary health facilities indicated that except for Tahoua and Tillabery, the Representation did not have SOPs to guide the process. This resulted in gaps in the implementation of key controls around the referral process, as follows:

- There was a lack of clarity regarding the target group for referrals, criteria for selection, and mechanisms for approval. In the absence of such guidance, OIOS questioned some of the decisions made, e.g. the efficacy of selection criteria where the Representation spent \$42,855 on a referred patient who was subsequently medically resettled.
- The Representation had not signed agreements with referral hospitals on the services that would be offered, how quality of care would be ensured, and modalities of payment. No system was in place to track referrals made and costs incurred.
- Referral decisions were made exclusively by medical doctors, without involvement of referral committees as recommended in UNHCR guidelines. Implementing partners also lacked documentation to support and evidence authorization of referral decisions made.

35. The Representation procured through a partner essential medicines locally worth \$617,000 in the audit period, which contravened UNHCR guidelines that required local procurement be done on an exceptional basis and with prior approval from Headquarters. The partner that procured the medicines did not have documentation to support the purchases. It was therefore unclear whether the UNHCR procurement standards were met, especially regarding the quality of the medicines purchased. This was especially concerning because there were reports of counterfeit medicines on sale on the local market. The partner's frequent purchase of small amounts of medicines also meant lost economies of scale. OIOS visited stores in six health centres and noted that medicines were kept in rooms with very high temperatures, which was likely to impact their efficacy. There were also no records to account for medicines held, e.g. the ETM transit house could not reconcile the stock to available records.

36. The signed Project Partnership Agreements between the Representation and its partners did not define the latter's roles and responsibilities in implementing health programmes and performance matrices (indicators and targets) to support the monitoring of related activities. Partners did not have access to the limited SOPs that were available for guiding programme implementation. The effectiveness of the Representation's multifunctional teams and project control in monitoring partners' performance was impacted by the lack of risk-based monitoring plans to guide monitoring activities over health projects. For example, the 2018 year-end reports were not verified for the two main health partners. The monitoring reports collected a list of challenges that partners faced but did not provide any information on actual programme implementation as per approved work plans and against set targets.

37. OIOS attributed the above weaknesses to inadequate management of the programme as evidenced by the lack of a health strategy and related SOPs to support prioritization amongst the many needs and ensure delivery of quality interventions. The Representation also did not have an effective monitoring system to ensure accuracy of reported results, which affected its ability to identify issues and respond in a timely manner to PoC needs. This resulted in the provision of sub-optimal health services to PoCs.

(4) The UNHCR Representation in Niger should strengthen the delivery of quality health services to persons of concern by finalising and implementing a strategic plan and standard operating procedures and enhancing oversight over partners that implement health projects.

UNHCR accepted recommendation 4 and stated that the Representation had organized several internal meetings with health, nutrition, water, sanitation and hygiene (WASH) and mental health staff to analyze existing gaps and define a country-level strategy to be integrated at field level with SOPs for

partner organizations. It also discussed SOPs with partners to focus attention on highlighted weaknesses, including a monitoring plan and approached the Dakar office to start using the health information system. Recommendation 4 remains open pending receipt of a finalized strategic plan and related SOPs aimed at strengthening oversight of partner procurement and storage of medicines and delivery of quality health services to PoCs.

E. Fair protection process and documentation

The Representation needed to improve monitoring and reporting of reception conditions

38. The Representation spent \$18.2 million in 2018 and 2019, primarily for upgrading reception facilities. OIOS visited the reception centers in Maradi, Niamey, Hamdallaye and Agadez which oriented PoCs when they arrived, screened them for vulnerability, provided food and accommodation as well as health, education and psychosocial support services. In addition, as of 31 November 2019, 2,956 refugees and asylum seekers arrived from Libya to Niger under the ETM and most of them had been resettled leaving only 788 still in-country at the time of the audit. The Representation had deployed biometric registration and verification, which strengthened data reliability and mitigated against the risk of fraud. The Representation was also revising related SOPs, building capacity of key actors and operationalizing anti-fraud policies and mechanisms.

39. Regarding the maintenance of appropriate, suitably located reception conditions, the following shortcomings increased both PoCs' exposure to protection risks and reputational risks for UNHCR:

- The humanitarian center of Agadez had 36 latrines/showers built for 1,336 PoCs, resulting in a ratio of 37 against a standard of 20 per facility. These latrines/showers were also inaccessible for 142 PoCs with disabilities;
- The centre was unable to provide quality health services and children living there had not attended school for almost a year. There were no education opportunities for students in the 13-18 age bracket.
- The Representation faced challenges in enforcing regulations at the center with PoCs involved in the production of alcohol, theft and destruction of property. In Hamdallaye, public lighting was vandalised and stolen electrical wires were installed in some of the RHUs; and
- In Hamdallaye, the fences protecting the area where unaccompanied children resided had been damaged in June 2019 and not repaired, thereby raising protection risks for them.

40. At the time of the audit, the Representation was working with proGres version 3. Deployment of proGres version 4 was a challenge due to the slow internet connectivity. OIOS' review of proGres data revealed numerous instances where the status of the refugee status determination application was either not known or not followed up on with the Government counterpart. While the Representation updated PoCs' status in proGres on a weekly basis, this was not the case for physical files, with files in Agadez and Niamey largely incomplete. The Representation was in the process of reconstituting hard copy dossiers mainly related to asylum seekers who did not show up for the refugee status determination interviews.

41. The Representation could support key results of activities carried out through direct implementation, e.g. in terms of registration, refugee status determination and resettlement, but it was not able to substantiate the numbers presented by its partners in Hamdallaye and Agadez. The figures listed in partner reports were contradictory to the ones independently verified by a monitoring partner and there was no evidence that this was followed up. The Representation lacked reports to evidence that related monitoring visits had been conducted by multifunctional teams.

42. The issues cited above were mainly caused as the Representation did not consistently enforce requirements through monitoring of partners' activities. This exposed the operation to the risk of providing sub-standard reception conditions to PoCs.

(5) The UNHCR Representation in Niger should develop an action plan to implement a reliable and functional monitoring and reporting mechanism for partners' activities in line with policy requirements to ensure sustainable reception conditions.

UNHCR accepted recommendation 5 and stated that the Representation would share the action plan and had developed a country-wide protection strategy targeting improvement of reception conditions. The office was working on the establishment of projects monitoring plans, SOPs and guidance's notes on protection activities for reception. Teams in Niamey and in the different locations also developed monitoring action plans for Agadez and for ETM and a follow up plan for the recommendation. Recommendation 5 remains open pending receipt of a plan detailing actions to strengthen the monitoring of partners and its implementation in order to improve reception conditions and reinforcement of its data management systems.

F. Construction

There was a need to strengthen planning, implementation and monitoring of construction activities

43. The Representation spent \$7.9 million on construction in the period between January 2018 and August 2019 and this covered the refurbishment of clinics, guest houses, a playground and shelters. It procured materials for its partners since they were not exempt from Government taxes. The Representation had followed the required procurement process, including the technical and financial reviews of the contracts reviewed. The Government verified the completion of construction projects and completion certificates were available for the sample of five construction projects reviewed by OIOS.

44. One partner that constructed shelters in the Diffa region did not provide evidence that payments were executed in accordance with UNHCR requirements. The partner had subcontracted some of the work to a vendor, which was of very poor quality, as in cases the roof had already been ripped off. OIOS attributed this to poor planning, as the Representation had not conducted a proper analysis of the area and had not determined the right type of materials to use. There was also no documentation to evidence that the Representation's engineer supervised the construction sites. Given the close interlinkages of the actions required with those raised in recommendation 3 of this report under shelter management, OIOS is not raising a separate recommendation.

IV. ACKNOWLEDGEMENT

45. 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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STATUS OF AUDIT RECOMMENDATIONS

Audit of the operations in Niger 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 Niger should: (i) review its organigram in order to reinforce accountability mechanisms and the control environment within the office; (ii) review its performance management system to ensure it provides accurate information for decision-making; and (iii) develop an action plan to integrate risk management into strategic and operational planning and day-to-day management.	Important	O	Submission to OIOS of : (i) a revised performance framework with prioritized strategic and operational objectives; and (ii) an action plan that mainstreams risk management into management processes.	31 December 2020
2	The UNHCR Representation in Niger should: (i) strengthen its preparedness to respond in a timely and cost-effective manner to the increased risk of emergencies due to the volatile political situation along all the country's borders; and (ii) advocate with the Resident Coordinator mechanism to ensure that a programme criticality assessment is performed for new areas of operations.	Important	O	Submission to OIOS of evidence of: (i) the development of risk analyses and preparedness plans comprising of minimum and advanced preparedness actions covering existing and potential new crises across all borders; and (ii) approved programme criticality assessments for all the areas in which the Representation was operating.	31 December 2020
3	The UNHCR Representation in Niger should reinforce its management of the shelter programme by: (i) reviewing its strategy and instituting robust performance measures to assess its effectiveness in meeting shelter needs; (ii) strengthening its planning, implementation and monitoring of the shelter programme so that they meet identified needs; and (iii) putting in place measures to strengthen its management of implementing partners	Important	O	Submission to OIOS of: (i) an updated strategy with an approved performance framework to measure impact of the shelter programme; (ii) evidence of implementation of an action plan to address issues identified in the audit; and (iii) risk-based monitoring plans for partners implementing shelter programme.	31 December 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.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the operations in Niger 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
	to ensure cost-effective delivery of shelter to beneficiaries.				
4	The UNHCR Representation in Niger should strengthen the delivery of quality health services to persons of concern by finalising and implementing a strategic plan and standard operating procedures and enhancing oversight over partners that implement health projects.	Important	O	Submission to OIOS finalized strategic plan and related SOPs aimed at strengthening oversight of partner procurement and storage of medicines and delivery of quality health services to PoCs.	30 November 2020
5	The UNHCR Representation in Niger should develop an action plan to implement a reliable and functional monitoring and reporting mechanism for partners' activities in line with policy requirements to ensure sustainable reception conditions.	Important	O	Submission to OIOS of a plan detailing actions to strengthen the monitoring of partners and its implementation in order to improve reception conditions.	31 December 2020

APPENDIX I

Management Response

Management Response

Audit of the operations in Niger 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 Niger should: (i) review its organigram, in order to reinforce accountability mechanisms and the control environment within the office; (ii) review its performance management system to ensure it provides accurate information for decision-making; and (iii) develop an action plan to integrate risk management into strategic and operational planning and day-to-day management.	Important	Yes	<ul style="list-style-type: none"> • Senior Integrity Officer • Snr. Admin/Finance 	31 st December 2020	<p>The UNHCR Representation Office in Niger takes note of the recommendation.</p> <p>i. The office is currently reviewing its organigramme in order to reinforce accountability mechanism and the controls environment.</p> <p>ii. The performance management system is also under review with the arrival of new colleagues, there is a need to redesign the reporting lines.</p> <p>iii. As mentioned in our answer to the recommendations number 4 the operation is committed to develop a comprehensive monitoring plan for the activities /projects implemented by partners in addition to UNHCR classical monitoring tools (PMC -Programme Monitoring and Control).</p> <p>iv. Moreover, the Office a Risk management team is in place with the active participation of our Snr Integrity Officer, our Snr. Inter Project control officer and the Sr Programme officer</p>

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	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>aimed at mainstreaming risk management into strategic and operational planning.</p> <p>Furthermore, to ensure Day-to-day planning, the operation maintains/updates the ERM tools online in which the key operational risks are captured, and treatment measure are identified. On the same and linked to the Covid19 response the Programme criticality is under review to factor the ongoing changes induced by the Coronavirus Pandemic.</p> <p>The operation in Niger received the new Snr Integrity Officer in July 2020. He elaborated a Strategy and a workplan (to be validated) aiming at strengthening risk management in the strategic and operational processes as well as in the decision making.</p> <p>According to the recommendation, the current organigram, which you will find in attachment, had been revised and responds to the organizational structure of the Niger operation in order to reinforce accountability mechanism and the controls environment.</p> <p>The revision of the organigram has allowed a good definition of reporting lines (or supervision lines) in all areas/domain in order to</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						ensure day to day coaching, a good concentration in the specific domain of activity, an obligation to account, a promotion of positive evolution and professionalism for the improvement of performance. Each staff knows who to set their objectives with, who to report to and with whom to monitor the performance evaluation.
2	The UNHCR Representation in Niger should: (i) strengthen its preparedness to respond in a timely and cost effective manner to the increased risk of emergencies due to the volatile political situation along all the country's borders; and (ii) advocate with the Resident Coordination mechanism to ensure that a programme criticality assessment is performed for new areas of operations. The	Important	Yes	<ul style="list-style-type: none"> • Deputy Representative • Senior Programme Officer • Senior Inter-Agency Officer 	31 st December 2020	<p>The UNHCR Representation in Niger took note of the recommendation. The UNHCR Representation takes the opportunity the highlight and propose the following points:</p> <p>i. UNHCR Niger Operation operates during several and distinct situations which are to be assessed as responses to both chronic and fresh emergencies. The office will update/adapt or develop the country-wide comprehensive contingency plan accordingly to ensure an adequate response is in place for likely emergency scenarios along all of the country's borders.</p> <p>ii. The UNHCR Representation in Niger will advocate with the Resident Coordination mechanism to ensure that a Programme criticality</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>assessment is performed for new areas of operations.</p> <p>To support the contingency plan development process, the operation is working closely with the Division of Emergency, Security and Supply. Following the UNHCR Policy on Preparedness, it appears that developing a single country-wide plan as recommended by the audit is not appropriate. Situation plans must be developed based on priorities and analysis of movements:</p> <ul style="list-style-type: none"> • North-West Nigeria situation: a first internal draft of the contingency plan has been drawn up. The transition to the inter-agency phase was first delayed by the COVID 19 pandemic and secondly by the launch of a process by a United Nations agency of a multi-risk inter-agency contingency plan for the whole country despite UNHCR requests at ICC and EHP level to focus on the most urgent situation, that of northwest Nigeria. The methodology used by the United Nations agency does not meet UNHCR's standard. The process launched by the United Nations agency is struggling to succeed. Discussions are underway with the United Nations agency to allow UNHCR to finalize the

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						<p>contingency plan in an inter-agency format by the first half of October.</p> <ul style="list-style-type: none"> • Situation Central Sahel / Mali situation: the analysis of the scenarios shows that massive movements of Malian and Burkinabese refugees towards Niger are not expected. In line with current movements, the number of internally displaced people is expected to increase. The operation has already produced an internal plan for the situation in the Central Sahel, which feeds into the plan carried out under the lead United Nations agency. • Lake Chad situation: the analysis of the scenarios shows that massive movements of refugees are not expected. The trend is for massive secondary movements following attacks and incursions by armed groups and additional internal displacement. The operation has already produced an internal plan for the situation in the Central Sahel, which feeds into the plan carried out under the lead United Nations agency.
3	The UNHCR Representation in Niger should reinforce its management of the shelter programme by: (i) reviewing its strategy and instituting robust performance measures to	Important	Yes	Senior Shelter Officer	31 st December 2020	UNHCR Representation Niger takes note of the recommendation, and would like to highlight:

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	<p>assess its effectiveness in meeting shelter needs; (ii) strengthening its planning, implementation and monitoring of the shelter programme so that they meet identified needs; and (iii) putting in place measures to strengthen its management of implementing partners to ensure cost effective delivery of shelter to beneficiaries.</p>					<p>i. UNHCR Niger, continues working towards strengthening its Shelter team both at national and field level. Several positions have been created aimed at straightening the shelter monitoring and oversight accountability. A Senior Shelter Officer has been appointed and is deployed to Niamey the past 3 months working extensively with all offices. The monitoring and evaluation Officer and Urban planner are also recruited and just awaiting the green light to reach Niger, in view of the complete lockdown of the Niamey International Airport some of these recruits are on standby out of the country. In addition, 4 national shelter officers' position have also been created.</p> <p>ii. UNHCR Representation Niger is working currently on the development of a National/Regional Shelter Strategies covering multi-year implementation period. An MoU has been signed with the ministry of urbanism and UNHCR. The strategy is expected to be aligned with government policies on alternative to camps and socio-economic integration of affected</p>

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						<p>persons in host villages and towns.</p> <p>UNHCR Niger Shelter team has been strengthened with the arrival of 2 international staff (Shelter officer and Urban planner - Niamey) and 2 national staffs (NoA and G6 – Field). The recruitment of four additional staffs (01 Intl, 01 UNV and 2 NoA) has been finalized and their taking office is expected to be current September and October.</p> <p>The operation has started to reinforce the management of its implementing partners and the oversight of the shelter response through revision, update a/o development of several monitoring, supervision and quality control documents and tools: SoPs (targeting and beneficiaries selection, construction, etc.), progress tracking, quality checklists, etc. The use of monitoring tools and documents will be harmonized throughout the offices. In collaboration with the Integrity Officer colleague, risks analysis and risks management document has been developed for one of the most critical shelter project (Tillabery) of the operation.</p> <p>The operation is working on the development of the Shelter</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						strategies for Niger which will be in alignment with the government policies on alternative to camps and socio-economic integration of affected persons in host villages and towns and taking into consideration emergency responses due to security instability in the neighboring countries. Although, consultation and strategic discussion with colleagues in the field and key stakeholders couldn't take place yet because of Covid-19, some remote discussion have started, and the operation plans to finalize the strategy document by the end of 2020.
4	The UNHCR Representation in Niger should strengthen the delivery of quality health services to persons of concern by finalising and implementing a strategic plan and standard operating procedures and enhancing oversight over partners that implement health projects.	Important	Yes	Mental Health Officer	30 November 2020	<p>UNHCR Representation Office in Niger took note of the recommendation and suggest highlighting the following:</p> <p>UNHCR Niger strategic plan aims at enhancing the capacity in Health and Nutrition Units in order to cope with Health standards. In addition to the existing staffing (Public Health Officer and Nutrition Officer) The office has mainstreamed the Mental Health and Psychosocial Support component with the recruitment of Mental Health Specialist and PH associate in the view to strengthen the delivery of quality health services to persons of concern.</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>Additional efforts and mechanisms are made to strengthen oversight over partners.</p> <p>The SOPs for the intervention in Health activities, including in the context of COVID19, as well as the reinforcement of oversight over partners that intervene in Health projects are being completed.</p> <p>The Health unit in Niger Office have organized several internal meetings with all the health, nutrition, WASH and mental health staff in order to properly analyze and know the gaps at each level, coordination and field. Thus, proceeded to define a country-level strategy that can be integrated at field level with SOPs with the various partner organizations. The office in Niger organized meetings with partners to discuss SOPs and to focus attention on the weak points highlighted, considering, for example, the importance of having clear referencing protocols as well as an effective monitoring plan. In addition to that, the office in Niger launched discussions at Dakar level in order to be able to start using the HIS data management and analysis system.</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
5	The UNHCR Representation in Niger should develop an action plan to enforce a reliable and functional monitoring and reporting mechanism of partners' activities in line with policy requirements to ensure sustainable reception conditions.	Important	Yes	<ul style="list-style-type: none"> • Assistant Representative Protection • Snr. Programme Officer 	31 st December 2020	<p>The UNHCR Representation Office in Niger took note of the recommendation and highlights the following:</p> <p>The UNHCR Protection Section has developed a country-wide Protection Strategy which encompasses Protection Monitoring targeting improvement of POC receptions conditions. The office is equally working on the establishment of Projects monitoring Plans according to the tools made available by HQ related to Risk-based Monitoring mechanism covering results and the financial monitoring of Partners implementation. In addition, the MFT members including protection colleagues has developed SOPs and guidance's notes on the different aspects related to protection activities in the reception conditions. The Representation will update the action plan and it will be shared once fully implemented.</p> <p>The Office in Niger through the Protection teams in Niamey and in the different locations developed monitoring action plans for Agadez and for ETM and a follow up plan for the recommendation</p>