



## **INTERNAL AUDIT DIVISION**

### **REPORT 2022/016**

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#### **Audit of emergency operations in Burkina Faso for the Office of the United Nations High Commissioner for Refugees**

**The Representation with support from the Regional Bureau for West and Central Africa was instrumental in delivering services to internally displaced persons during the emergency; however, with the withdrawal of central support once the Level 3 emergency was deactivated, the Representation's capacity and funding levels could not sustain the gains made during the emergency**

**1 June 2022  
Assignment No. AR2021-111-01**

# **Audit of emergency operations in Burkina Faso for the Office of the United Nations High Commissioner for Refugees**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of emergency operations in Burkina Faso for the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the Representation was managing the delivery of services to its persons of concern (PoCs) during an emergency in a cost-effective manner and in accordance with UNHCR's policy requirements. The audit covered the period from 1 June 2019 to 30 April 2021 and reviewed: (a) emergency preparedness and response; (b) shelter and non-food items (NFIs); (c) cash-based interventions (CBIs); and (d) procurement.

UNHCR escalated the emergency in Burkina Faso from Level 2 to 3 in February 2020, when the number of internally displaced persons (IDPs) reached 600,000. The Representation led and participated in country coordination clusters and was instrumental in the delivery of services to IDPs during the emergency, with the Regional Bureau for West and Central Africa supporting the emergency operations. However, with the withdrawal of central support once the Level 3 emergency was deactivated in November 2020, the Representation's capacity and funding levels could not sustain the gains made during the emergency.

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

- Institute support mechanisms to maintain an effective response to ongoing crises after the deactivation of a Level 3 emergency;
- Assist in strengthening the Government partner's leadership in preparedness and response to IDP emergencies;
- Increase its capacity to plan and implement programme activities, and conduct cost-benefit analyses to inform its decisions to delegate programme implementation to partners;
- Improve its service delivery by strengthening its planning and monitoring of the CBI programme, including reinforcing its real-time and post-monitoring distribution reporting, and establishing effective complaint mechanisms; and
- Provide training to members of the Local Committee on Contracts to ensure they fulfil their functions effectively and implement the recommendations made by the Compliance and Risk Management Unit.

UNHCR accepted the recommendations and took prompt action to implement three of them. It had also initiated action to implement the other two recommendations. Action required to close the open recommendations are indicated in Annex I.

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# **Audit of emergency operations in Burkina Faso 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 emergency operations in Burkina Faso for the United Nations High Commissioner for Refugees (UNHCR).
2. The UNHCR Representation in Burkina Faso (hereinafter referred to as ‘the Representation’) was established in April 2012, to provide international protection and humanitarian assistance to refugees and asylum seekers that fled violence and attacks from rebel groups in Northern Mali. As of April 2021, there were 23,648 Malian refugees and asylum seekers in Burkina Faso. Following attacks by armed groups, there was also a marked increase in the number of internally displaced persons (IDPs) from 87,000 at the beginning of 2019 to 1.2 million reported at the end of April 2021. These displacements happened in a region that was already struggling with the consequences of climate change and extreme poverty.
3. The Government of Burkina Faso declared an emergency in several provinces in January 2019 when the number of IDPs reached 200,000. UNHCR declared a Level 2 emergency in June 2019, and this was escalated to Level 3 in February 2020, when the number of IDPs reached 600,000. This resulted in the Representation receiving human, financial and material support from UNHCR Headquarters and the Regional Bureau of West and Central Africa (Bureau). The Government coordinated the response under the cluster system since this was an emergency involving IDPs, with the Representation leading the protection, shelter and non-food items (NFIs) and camp management and coordination clusters. The emergency was deactivated on 9 November 2020 even though the number of IDPs continued to grow.
4. The Representation was headed by Representative at the D-1 level and it had at the time of the audit, 139 regular staff posts and 17 affiliate staff. It spent \$19.6 million in 2019, \$48.4 million in 2020 and \$10.7 million as of 30 April 2021. The Representation had a Branch Office in Ouagadougou, a Sub Office in Kaya, Field Offices in Dori, Bobo Dioulasso and Ouahigouya and a Field Unit in Fada-Ngourma. It worked with 17 partners who implemented 56 and 70 per cent of programme expenditure in 2019 and 2020 respectively. Eighteen partners implemented 79 per cent of the programme budget in 2021.
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 IDPs during the emergency in a cost-effective manner and in accordance with UNHCR’s policy requirements.
7. This audit was included in the 2021 risk-based work plan of OIOS due to the risks related to the large and increasing number of IDPs, which resulted in the declaration of a Level 3 emergency.
8. OIOS conducted this audit from June to September 2021. The audit covered the period from 1 June 2019 to 30 April 2021. Based on an activity-level risk assessment, the audit covered higher risks areas, which included: (a) emergency preparedness and response and inter-agency coordination; (b) shelter and NFIs; (c) cash-based interventions (CBIs); and (d) procurement.

9. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation and available photographic and video archives; (c) analytical review of data including financial data from Managing for Systems, Resources and People (MSRP), UNHCR's enterprise resource planning system, and performance data from FOCUS, its results-based management system; (d) sample testing of controls; and (e) observation of processes and interviews with four partners and nine beneficiaries. OIOS was unable to assess controls that required physical observation due to travel restrictions arising from the COVID-19 pandemic although compensating reviews were conducted.

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

### **III. AUDIT RESULTS**

#### **A. Emergency preparedness and response**

##### Need to strengthen the Representation's and Government partner capacity to deliver services

11. The Government, through its National Council for Emergency Relief and Rehabilitation (CONASUR) and with support from the Humanitarian Country Team (HCT), led and/or endorsed the IDP planning and response plans. The Representation initiated and led the protection, shelter and camp coordination and camp management clusters. It also actively participated in inter-agency efforts to ensure the centrality of protection under the HCT and contributed to the delivery of health and nutrition, education and child protection and gender-based violence sub-clusters led by other agencies.

12. The Representation did not have contingency plans when the emergency was declared in 2019, and it was only by September 2020 that a plan was developed for IDPs. This was more than a year after the emergency was declared and shortly before it was deactivated in November 2020. The plan which covered the period to 31 December 2021 projected the IDP population to be at 2 million by the year end, and with UNHCR and partners' response organized around existing clusters and requiring about \$4.9 million for provision of supplies. The lack of readiness of the Representation for this emergency, coupled with insufficient capacity of CONASUR to effectively respond and coordinate activities, as well as gaps in inter-agency preparedness, impacted the timeliness, adequacy and effectiveness of UNHCR's response as demonstrated in the shelter and NFI section of this report.

13. The Representation's response was also impacted by its limited experience in coordinating an emergency and delays in mobilizing an emergency response team due to movement restrictions caused by the COVID-19 pandemic. A Senior Emergency Coordinator was recruited in 2019 but only stayed two months. Thus, the coordination was done by the already busy Representation senior staff for 13 months until July 2020 when protection and shelter cluster coordinators joined the operation on mission.

14. Over the period, the Representation's capacity to plan and respond to the emergency generally increased. It received over 13 missions to strengthen its thematic and functional response. However, once the emergency was deactivated in November 2020 (as it had reached the maximum period allowed under the relevant UNHCR policy), the additional resources and support from UNHCR emergency response teams and the Bureau ceased. This was at a time when the country situation remained highly volatile, with the number of IDPs continuing to rise. For example, as of December 2020, the shelter and NFI cluster had estimated the population in need at 1.4 million (IDPs and non-IDPs) with the Representation targeting support to only 651,847 IDPs in six regions.

15. On 23 June 2021 in view of the deepening of the crisis and the significant resource challenges, which according to the Representation severely impeded its ability to respond and lead the protection and shelter clusters, it requested the Bureau to activate a new emergency. In response, the Bureau offered to mobilize additional resources. However, in OIOS view, considering that this is a recurring issue in other emergency situations, there is a need for UNHCR to establish a mechanism to maintain an adequate response capacity once a Level 3 emergency is deactivated if the operating context warrants it.

16. Therefore, despite the scale-up in capacity during 2020, including for cluster coordination through deployment of emergency response teams, IDPs' needs were not always met. This was supported by a needs assessment conducted in 2021 that concluded the humanitarian response in the country was insufficient, especially regarding food, shelter, NFIs and livelihood interventions. Delays in assisting IDPs were also attributed to inadequate Government capacity to lead the emergency response. This included, for example, the inability of the Government to provide lists of beneficiaries to implementing partners in a timely manner to ensure necessary assistance was provided.

- (1) The UNHCR Representation in Burkina Faso, in collaboration with the Regional Bureau for West and Central Africa and the Division of Emergency, Security and Supply should institute support mechanisms to maintain an effective response to ongoing crises after the deactivation of a Level 3 emergency.**

*UNHCR accepted recommendation 1 and stated that the Regional Bureau mobilized support after the deactivation of the Level 3 emergency including recruitment of additional staff, increasing the operating level budget, reinforcing security measures and conducting several missions. At the corporate level, the Division of Emergency, Security and Supply (DESS) as part of its review of the UNHCR's 2019 policy on emergency preparedness and response would explore the most effective manner to address this recommendation.*

- (2) The UNHCR Representation in Burkina Faso should develop a plan to strengthen the Government partner's leadership in internal displaced persons emergency preparedness and response and ensure that it provides timely information for service delivery.**

*UNHCR accepted recommendation 2 and stated that the Representation had (i) conducted eight workshops with national actors as part of the adoption of its Multi-Year Multi-Partner strategy (2022-2025); (ii) alongside several other operating partners and agencies conducted capacity building of national actors; (iii) ensured the Head of Registration can devote more time to working with government on IDP registration, data management and capacity building; (iv) provided data management equipment and capacity building to support the timely production of beneficiary lists; and (v) conduct regular missions to improve monitoring and coordination of interventions.*

## **B. Shelter and non-food items**

### Need to strengthen planning, distribution and accountability of shelter and NFIs interventions

#### **Shelter**

17. UNHCR led the shelter response within the cluster mechanism and used \$8.2 million under the emergency funds to provide 39,827 shelters to IDPs in 2019 and 2020. The Representation had developed a shelter cluster strategy (2019-2021) and standard operating procedures. The Representation was directly responsible for distributing a third of the shelters, with the rest delivered through three partners.

18. The Representation reported that it met 41 per cent of assessed needs and had experienced delays in provision of shelters mainly due to supply bottlenecks caused by COVID-19 restrictions, the suitability of the shelters being provided, access to land to construct shelters and delays in obtaining beneficiary distribution lists from the Government. There were five types of shelter solutions provided by the Representation and through its partners: (a) refugee housing units; (b) traditional Sahelian shelters; (c) gable roof shelters; (d) mudbrick semi-durable shelters; and (e) payment of rental support to urban population.

19. An assessment of the suitability of the shelters distributed in meeting PoC needs including interviews of nine beneficiaries found that:

- A refugee housing unit, supplied at a cost \$1,095 each, was not suitable for the extreme hot temperatures of the region. This could have been improved by mounting a shade to reflect the sun, but it was not done thus making living in the units unbearable;
- The gable roof shelter, costing \$420 per unit and distributed at the start of the emergency, could not withstand the wind and rain and needed repairs and/or replacement shortly after construction;
- The Sahelian shelters at a cost of \$440 each were not suitable for the nomadic nature of the population. Thus, some shelters were abandoned, and construction material for others left to deteriorate in the open environment; and
- The multiple tents provided to households fell short of the space, intimacy and protection needed for families of their size, including extended families.

20. The Representation provided cash assistance for semi-durable shelters and rent, and this accounted for 37 per cent of all CBI activities. However, the programming of CBIs for shelter did not link disbursements to construction milestones and minimum standards to mitigate the risk of misuse of cash for other purposes. This resulted in some PoCs constructing permanent structures while others had mud-walled structures, and some did not construct anything and/or structures were left incomplete and inhabitable.

21. The Representation delegated 66 per cent of its \$6.5 million shelter programme to partners without conducting a cost benefit analysis. The audit noted that while the Representation spent an average of \$125 per shelter unit, the cost of those delivered by partners was \$247 per unit. If the programme was implemented directly by the Representation an additional 26,000 units could have been delivered. The Representation had not analyzed cost differences or considered more cost-effective delivery options.

## **NFIs**

22. The Representation was directly responsible for distributing NFIs to IDPs worth \$4.3 million during the emergency. It prepared year-end stock takes and reconciled the physical stock with book records, with variances explained and adjusted. However, no reconciliations were prepared between issued and distributed NFIs to ensure full accountability of stocks until the last mile. The Representation was also not consistently conducting real time and post distribution monitoring to ensure that (a) items were received by intended beneficiaries; and (b) NFIs were sufficient, received in a timely manner and of good quality.

23. The Representation did not meet established NFI targets. It reported that it delivered NFIs in 2019 to 4,350 households against a target of 12,000 and in 2020, 4,362 against of a target of 19,000. However, it did not adjust the targets to reflect these challenges. The Representation attributed under-performance in shelter and NFIs programme delivery to high staff turnover in key management and functional positions and remote working due to COVID-19. In addition, the Representation's monitoring of programme activities was ineffective mainly due to shortage of staff during the emergency. While project monitoring was reactivated and strengthened, there was no evidence it was done consistently to identify control

weaknesses in the process. The overall shortfalls in provision of shelter and NFIs meant that PoCs were exposed to increased protection risks.

- (3) The UNHCR Representation in the Burkina Faso should ensure cost effective delivery of shelters and non-food items (NFIs) to persons of concern by: (i) increasing its staffing capacity to plan and implement programme activities; (ii) conducting cost-benefit analyses to inform its decisions to delegate implementation to partners; and (iii) reconciling shelter and NFIs issued to distribution lists.**

*UNHCR accepted recommendation 3 and stated that the Representation had: (i) recruited additional staff across the country and has a workplan and monthly monitoring report to enable better monitoring of implementation by partners; (ii) developed a roadmap for the implementation of the area-based approach where local non-government organizations (NGOs) work with international NGOs; and (iii) developed procedures and tools to support the reconciliation of shelter and NFIs issued to what was distributed.*

### C. Cash Based Interventions

#### There was a need to improve planning and monitoring of CBI activities

24. The Representation has progressively increased provision of cash assistance from 2019 in line with UNHCR's CBI global strategy. It directly implemented 65 per cent of the \$5.1 million cash assistance and this included \$2.5 million of emergency funding. Thirty-five per cent of the cash assistance programme was implemented through 10 partners, with UNHCR being almost the sole implementer of CBI during the emergency. Thirty-seven per cent of CBI expenditure was for shelter, 23 per cent for basic items such as dignity kits, cooking gas and relocation and 10 per cent went towards livelihoods. PoCs also received one-time cash assistance during the emergency to meet their basic needs i.e., shelter and NFIs.

25. The Government was responsible for identifying the most vulnerable beneficiaries and its processes were supported by the Representation, shelter partners and PoC community leaders. The beneficiary distribution lists provided by the Government were sometimes inaccurate and incomplete. For example, OIOS review noted duplicate, missing data related to a beneficiary's age and identity card information, which was needed to identify beneficiaries during cash distributions. The amendments made by the Government to approved beneficiary lists were not countersigned by the relevant authorities, thereby increasing the risk of manipulation of lists during cash distributions and/or fraud.

26. Despite PoCs' preference to receive cash through mobile money, the Representation continued to give them cash in an envelope. Considering the risks associated with this method of payment, the Representation needed to consider making payments through financial institutions or by using mobile money in locations with financial infrastructure. This provides better safeguards in the absence of biometric identification mechanisms and reduces the risk of duplicate and/or fraudulent cash payments.

27. The audit sampled seven distributions worth \$1.38 million and noted that the Representation carried out CBI distribution reconciliations to account for the funds distributed, including depositing undistributed monies back to the UNHCR's bank account. However, the Representation relied on beneficiary fingerprints as acknowledgement of receipt of cash, which was ineffective in the absence of biometric identification. The Representation only provided real-time distribution monitoring for two of the seven distributions sampled and therefore, did not have evidence that cash had been distributed as planned. The two available reports were not circulated to stakeholders to remedy identified weaknesses e.g., delays in providing the



cash assistance due to inadequate preparedness of up to 6 hours on distribution dates. This remained unaddressed at the time of the audit.

28. The Representation did not conduct the post-distribution monitoring for 15 of the 17 distributions made between January 2019 and June 2021. The tool used for the two post-distribution monitoring exercises did not include an assessment of potential security and protection risks to PoCs, and this was a missed opportunity to identify related issues for mitigation in future CBI programming. Moreover, the two post-distribution monitoring activities covered several distributions and thus, resultant reports could not be linked to specific cash distributions, and there was no evidence that action was taken to address issues identified for corrective action. This was demonstrated by the same matters being raised in the July 2019 and December 2020 reports. The gaps in post distribution monitoring meant that the Representation did not obtain feedback on the adequacy and effectiveness (quality, sufficiency and utilization) of CBI as a modality of service delivery.

29. The Representation had yet to establish and communicate a complaint reporting and resolution mechanism for the CBI distribution and other support and services provided to PoCs. Interviews of four PoCs indicated that three of them were not aware of the options available for raising complaints or providing feedback. The fourth PoC was aware of these options, but this was because the PoC was community leader. The Representation needed to improve planning and monitoring of its CBI programme to be timelier and more cost-effective in meeting PoCs basic needs.

**(4) The UNHCR Representation in Burkina Faso should improve its service delivery through cash based interventions by: (i) validating distribution lists and approving changes effected thereafter; and (ii) reinforcing its real-time and post-monitoring distribution reporting and follow up, including the establishment of effective complaint mechanisms.**

*UNHCR accepted recommendation 4 and stated it had: (i) provided capacity building to CONASUR to make electronic registrations with a unique identifier and this is supported by physical verification by partners to support the list that is validated and approved for payment; and (ii) instituted real-time and post-distribution monitoring and complaint mechanisms for every cash distribution.*

## **D. Procurement**

### Need to improve procurement processes to ensure best value for money

30. Between January 2019 and March 2021, the Representation issued 538 purchase orders to procure goods and services worth \$9.5 million mainly for fuel and lubricants, a medical oxygen production plant, medical infrastructure and equipment, motorcycles, security services and NFIs. It had a Local Committee on Contracts (LCC) that met 26 times in the period under audit. The audit reviewed nine locally procured contracts and related purchase orders covering the period from January 2019 to 31 March 2021 totaling \$2.1 million.

31. In 2020, the Compliance and Risk Management Unit from DESS reviewed the Representation's procurement and supply management activities and recommended improvement including enhancing the capacity of the Supply Unit. While the Representation had since recruited a senior supply officer in 2021 to enhance its capacity, the other recommendations were not yet implemented. These related to (i) strengthening procurement plans especially for fuel requirements; (ii) using only the criteria listed in bid documents to evaluate offers received; (iii) ensuring appropriate approvals are obtained from the different committees on contracts; and (iv) training procurement staff.

32. The audit noted that the Representation had not implemented the necessary improvements to the procurement process, as demonstrated by the examples below. This was mainly due to the emergency and the need to augment its staffing capacity:

- For the purchase of a medical oxygen production plant worth \$549,286, even though only one of the three bidders passed the technical evaluation, the financial bids for the other two were opened for ‘benchmarking’ purposes. To comply with UNHCR procedures, reasonableness of the price quoted by the technically qualified bidder could have been checked in the market.
- The Representation changed specifications for the purchase of motorcycles after the bids had been received and opened. This resulted in the disqualification of all bids except the highest financial offer, which was about \$50,000 more than disqualified vendors. The Representation informed that the specifications were changed after physically testing the motorcycles, and that this happened after bids were received and opened. In such a case, the Representation should have retendered.
- The LCC approved a \$367,702 contract for the purchase of fuel and lubricants exceeding its \$300,000 approval threshold. It later sought a post-facto approval, which the Regional Committee on Contracts approved since the Representation had already made the commitment.

33. The LCC members did not identify these procedural flaws and approved cases that were above their approval threshold. This indicated the need for additional training to ensure LCC members fulfil their oversight responsibilities. Moreover, although the Compliance and Risk Management Unit identified capacity issues, there was no evidence that the Regional Bureau was exercising their oversight role to ensure the Representation’s procurement procedures were compliant and were achieving best value for money.

**(5) The UNHCR Representation in Burkina Faso should: (i) provide training to members of the Local Committee on Contracts to ensure they fulfil their functions effectively; and (ii) implement the recommendations issued by the Compliance and Risk Management Unit.**

*UNHCR accepted recommendation 5 and stated that: (i) all LCC members and alternates had taken the required training for committees on contracts; and (ii) recommendations issued by the Compliance and Risk Management Unit from DESS were implemented through the finalizing of 2022 annual procurement plan. This included defining the requirements for fuel, reinforcing controls over the bidding process by ensuring that bids are evaluated only against listed criteria; and that authorizations are sought from the competent contract committee based on defined thresholds; and (iii) recruiting and training new staff.*

#### IV. ACKNOWLEDGEMENT

34. 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  
Director, Internal Audit Division  
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## STATUS OF AUDIT RECOMMENDATIONS

## Audit of [audit title]

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	The UNHCR Representation in Burkina Faso, in collaboration with the Regional Bureau for West and Central Africa and the Division of Emergency, Security and Supply should institute support mechanisms to maintain an effective response to ongoing crises after the deactivation of a Level 3 emergency.	Important	O	Receipt of evidence that mechanisms have been put in place to support an effective response to crises after the deactivation of Level 3 emergencies	31 December 2022
2	The UNHCR Representation in Burkina Faso should develop a plan to strengthen Government partner's leadership in IDP emergency preparedness and response and ensure that it provides timely information for service delivery.	Important	C	Action completed	Implemented
3	The UNHCR Representation in the Burkina Faso should ensure cost effective delivery of shelters and non-food items (NFIs) to persons of concern by: (i) increasing its staffing capacity to plan and implement programme activities; (ii) conducting cost-benefit analyses to inform its decisions to delegate implementation to partners; and (iii) reconciling shelter and NFIs issued to distribution lists.	Important	O	Receipt of evidence of (i) a cost benefit analysis supporting its delegation of implementation to partners' and (ii) reconciliation of NFIs and shelters issued to distribution lists with variances explained	31 December 2022
4	The UNHCR Representation in Burkina Faso should improve its service delivery through cash-based interventions by: (i) validating distribution lists and approving changes effected thereafter; and (ii) reinforcing its real-time and post-monitoring	Important	C	Action completed	Implemented

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

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

<sup>3</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>4</sup> Date provided by UNHCR in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

Audit of [audit title]

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	distribution reporting and follow up, including the establishment of effective complaint mechanisms.				
5	The UNHCR Representation in Burkina Faso should: (i) provide training to members of the Local Committee on Contracts to ensure they fulfil their functions effectively; and (ii) implement the recommendations issued by the Compliance and Risk Management Unit.	Important	C	Action completed	Implemented

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of [audit title]

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNHCR Representation in Burkina Faso, in collaboration with the Regional Bureau for West and Central Africa and the Division of Emergency, Security and Supply should institute support mechanisms to maintain an effective response to ongoing crises after the deactivation of a Level 3 emergency.	Important	Yes	Representative/ Regional Bureau/DESS	31 December 2022	<p>The Representation takes note of the recommendation and is aware that it should be addressed at entity/organization level. However, there is a need to reformulate the recommendation. We therefore request OIOS to consider replacing “a transitional support mechanism” with “support or accompanying measures” as in actuality a number of measures were taken after the deactivation of the level 3 emergency, and such measures continued to be in place to support the response to ongoing crises. In addition to the operational measures put in place by the Representation, the Regional Bureau for West and Central Africa (RBWCA) and the Department of Emergency Safety and Security (DESS) continually provided support to the Representation. Those measures included the following:</p> <ul style="list-style-type: none"> <li>• The recruitments made by the operation in addition to the Fast Track, the reinforcement of our field offices in particular Ouahigouya,</li> </ul>

<sup>5</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>6</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>Bobo and Fada where we have gone from two or 3 staffs in 2019/2020 to a dozen staffs per office to date with proven operational capability.</p> <ul style="list-style-type: none"> <li>• The creation at the national level of a P4 post of Senior Emergency Officer encumbered by a very experienced colleague who is the focal point for all our emergency response, and who coordinates with the field offices our emergency response.</li> <li>• The reinforcement of our security measures to ensure that we continue to deliver despite a context that has deteriorated significantly since the end of the period covered by the audit report. (Effectiveness of Stay and deliver!).</li> <li>• The ‘top up’ or increases in operating level (OL) budget received from Headquarters and the Regional Bureau since the deactivation of the L3 emergency, in particular the IDP Boost, the risk-based allocation. OL increases for the OPS budget totaling USD 13,134,494 and USD 6,159,948 were allocated to the Burkina Faso operation for 2021 and 2022, respectively.</li> <li>• The various missions and remote support by the Office and Headquarters including the internal</li> </ul>

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>displacement expert group (IPEG), RBWCA Protection Service, RBWCA Operations, IDP cross fertilization with the Sumbul team and Headquarters/Geneva.</p> <ul style="list-style-type: none"> <li>The Representation is also part of the joint Emergency Response Team (ERT) which includes UNHCR, OCHA, UNICEF and WFP. The main objective is to have joint rapid responses to sudden shock displacement situations. The ERT aims for a response that is as reactive as possible on the basis of decentralized decision-making via the field offices of the agencies supported by their emergency managers based in Ouagadougou. The ERT seeks to optimize the human, logistical and material resources of the agencies to strengthen the collective agility and economic rationality of the interventions that are implemented jointly.</li> </ul> <p>At corporate level UNHCR DESS has taken note of this recommendation to institute mechanisms which would maintain effective responses to crises after deactivation of Emergency levels. The policy on Emergency preparedness and response 2019 is currently being reviewed and DESS will explore the most effective</p>



Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						manner to address this recommendation.
2	The UNHCR Representation in Burkina Faso should develop a plan to strengthen Government partner's leadership in IDP emergency preparedness and response and ensure that it provides timely information for service delivery.	Important	Yes	Representative	Implemented	<p>The recommendation has been implemented. Several actions have been taken since the end of the audit period in terms of strengthening the capacities of Government partner's leadership, including:</p> <ul style="list-style-type: none"> <li>• Finalization and adoption of UNHCR's Multi-Year Multi-Partner strategy in Burkina Faso (2022-2025) as well as the recent readjustment that occurred (organization of 8 workshops including 4 national and 4 regional workshops with state actors and other stakeholders at national and regional/local level) for sharing and ownership of the vision, strategic and operational priorities as well as our Monitoring and Evaluation (M&amp;E) plan for the next 4 years (2022-2025) in Burkina Faso.</li> <li>• Capacity building through the Protection Cluster (workshop on the transposition into national law, of the Kampala Convention and on the Protection of Civilians), training sessions on the principles of protection with experts from the American army at the intention of the FDS (Forces de Defense et de Securite) on several occasions.</li> </ul>

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						<ul style="list-style-type: none"> <li>• Capacity building through GSAT (Gestion des Sites d'Accueil Temporaires) with own funding from UNHCR, CERF (Central Emergency Response Fund) and PACT (Projet d'Appui aux Collectivites Territoriales), training as part of our partnership with the government entity in charge of registration CONASUR (Conseil National de Secours d'Urgence et de Rehabilitation) on registration data management and documentation. The PACT also contributed to the response with a distribution of Core Relief Items (CRIs) for the benefit of more than 400,000 IDPs in several of the most affected regions of the country.</li> <li>• Recruitment of a UNOPS Operation Data Management Officer (ODM) to allow the Head of Registration devote more time to working with the Government (CONASUR) in terms of registration, data management relating to IDPs and capacity building.</li> <li>• Support on setting of appropriate server room and capacity building on server administration to ensure data protection. Capacity building of regional focal points to ensure rapid responses in the provision of the beneficiaries lists for the purpose of assistance and response planning.</li> </ul>

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						<p>Support with adequate equipment to facilitate data collection and storage, data mining.</p> <ul style="list-style-type: none"> <li>• The establishment of joint ERT teams (UNHCR-WFP-UNICEF with the support of OCHA and the Resident Coordinator/Humanitarian Coordinator office) with 15 missions/direct interventions organized. This joint initiative, which involves schools in the Central Sahel region, has reached nearly 50,000 IDPs. The ERT supports and complements the efforts of state entities.</li> <li>• Regular missions of the top management of the UNHCR operation in Burkina Faso in the field for better monitoring and coordination of interventions. Particular emphasis on the missions of the Deputy Representative in the Sahel region in connection with the situation of Malian refugees and the Activation of the Refugee Coordination Model (RCM), the establishment of the Coordination Forum on Refugees, the development of the Joint UNHCR / Government Strategy on the inclusion of Malian refugees in the Sahel, as well as regular meetings and working sessions with key Ministries (Foreign Affairs, Humanitarian Action, Ministry of Territorial</li> </ul>

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						<p>Administration and Decentralization).</p> <p>In addition to the support activities highlighted above as part of the 2020/2021 capacity building plan, the Burkina Faso Operation had also planned capacity building activities in 2022 for strengthening government partner's response. As an example, a capacity building on the management and administration of Windows server took place from 4 to 9 May 2022.</p>
3	<p>The UNHCR Representation in the Burkina Faso should ensure cost effective delivery of shelters and non-food items (NFIs) to persons of concern by: (i) increasing its staffing capacity to plan and implement programme activities; (ii) conducting cost-benefit analyses to inform its decisions to delegate implementation to partners; and (iii) reconciling shelter and NFIs issued to distribution lists.</p>	Important	Yes	Shelter Officer	31 December 2022	<p>To ensure timely and cost-effective delivery of shelters and NFIs, the Representation has developed a roadmap for the implementation of the area-based approach and has increased the capacity of the shelter unit by recruiting new experienced staff.</p> <p>Specifically, below are key actions taken:</p> <p>i) The planning and monitoring of both shelter and NFIs activities has been strengthened. The capacity of the shelter/NFI unit has been reinforced with the recruitment of Shelter staff in Ouagadougou and field offices: in Ouagadougou a Shelter Officer has been recruited to coordinate the shelter response, in the Centre Nord region, a Shelter Officer and Shelter Associate are managing shelter activities, in the Sahel an</p>

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						<p>International shelter UNV and a National Shelter Associate have been recruited, in the North the shelter response is managed by a Shelter Associate and in the Est a Shelter Associate has recently been hired. In addition, tools have been developed by the shelter staff and approved by Management for a better monitoring of indicators including: a workplan for project implementation which is regularly updated to reflect project execution by partners. A monthly monitoring report and a dashboard for shelter and NFIs is produced by the Shelter Officer based in Ouagadougou. These are consolidated reports that include information on all shelters and NFIs activities in the Burkina Faso operation.</p> <p>ii) With regard to conducting cost-benefit analyses to inform decisions to delegate implementation to partners, as indicated earlier, the operation has developed a roadmap for the implementation of the area-based approach through the leverage of the localization agenda. The operation has signed a Project Partnership Agreement (PPA) with CRBF (Croix Rouge Burkina Faso) for NFIs distribution and with DEDI (Développement Equité Durabilité et Innovation) a local NGO for M&amp;E. Some international NGOs partner</p>

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						<p>with UNHCR, have committed to implement the PPA in partnership with local NGOs with large presence in the field. Our main partner in shelter construction CRS (Catholic Relief Services) is implementing shelter/NFI project in partnership with OCADES (Organisation Catholique pour le Development et la Solidarite).</p> <p>iii) Reconciling shelter and NFIs issued to distribution lists: tools for the reconciliation have been developed in line with existing SOPs. These include (a) reconciliation sheets that compare the stock released from the inventory to the quantity distributed to beneficiaries; (b) distribution report; and (c) list of beneficiaries with thumbprint, confirming the quantities and items handed over to the beneficiaries. Following the distribution, a PDM (Post Distribution Monitoring) is organized and conducted by the M&amp;E partner DEDI.</p>
4	The UNHCR Representation in Burkina Faso should improve its service delivery through cash-based interventions by: (i) validating distribution lists and approving changes effected thereafter; and (ii) reinforcing its real-time and post-monitoring distribution reporting and follow up, including the establishment of effective complaint mechanisms.	Important	Yes	Programme CBI Officer	Implemented	<p>The recommendation has been implemented.</p> <p>(i)Validating distribution lists and approving changes effected thereafter.</p> <p>UNHCR provided capacity building to CONASUR (the government structure in charge of IDPs</p>

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						<p>registration) and CONASUR has started to make electronic registrations, which allows for the unique identification of each person registered in the CONASUR database. The unique identification number assigned to each registered person will limit duplication. The lists of IDPs are obtained from CONASUR and then UNHCR's partners involved in the implementation of CBI supported by the beneficiaries' representatives carry out a physical verification to confirm the existence of the beneficiaries.</p> <p>After the physical verification of the beneficiaries in the field, the partner shares the results of the verification with CONASUR/Action Sociale and UNHCR for validation. It is at this stage that relevant remarks or missing information is flagged and reported for review by CONASUR/Action Sociale and UNHCR prior to the final approval of lists. When required, a correction procedure in the CONASUR database is initiated. Following the correction, a new list of beneficiaries is generated and then approved by a validation committee. If, despite this, during the distribution it is found that corrections are necessary, this will be directed to the complaints desk which will make recommendations.</p>

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						<p>(ii) Real-time and post-monitoring distribution and complaint mechanisms.</p> <p>The operation has strengthened the monitoring of distribution activities at site level and has introduced a distribution monitoring tool to guide the key aspects that need to be monitored and the establishment of the complaints desk at each distribution site. It should be noted that since the beginning of 2022, each cash distribution is supported with a distribution monitoring report and a complaints report.</p> <p>In 2020, there have been some difficulties faced due to COVID restrictions to implement Post Distribution Monitoring (PDM). In 2021, the operation undertook a review of the Post Distribution Monitoring system, has put in place a monitoring plan, and has also signed an agreement with a third-party monitoring entity (DEDI). This will enable for a more systematic post distribution monitoring. It is important to highlight that conducting a PDM after each distribution is not feasible in terms of capacity and resources. Based on UNHCR global PDM guidelines one PDM is mandatory per year, so the operation is compliant with the</p>



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						<p>monitoring requirements. However, the frequency of the PDMs might increase from one project to another based on the objectives, beneficiaries, Financial Service Providers (FSPs), location, as well as if there are issues raised in previous PDMs.</p> <p>In addition to the existing complaint desk available at each distribution site, it is important to highlight that going forward CBI complaints will also be channeled through the operation-wide complaint mechanism that is being reviewed and strengthened.</p>
5	The UNHCR Representation in Burkina Faso should: (i) provide training to members of the Local Committee on Contracts to ensure they fulfil their functions effectively; and (ii) implement the recommendations issued by the Compliance and Risk Management Unit.	Important	Yes	Senior Supply Officer	Implemented	<p>The recommendation has been implemented.</p> <p>(i) LCC members and alternates have taken the required training related to committees on contracts.</p> <p>(ii) Actions have been taken to address the recommendations issued by the Compliance and Risk Management Unit from DESS, as follows:</p> <ul style="list-style-type: none"> <li>The operation began putting together its annual procurement plan in the last quarter of 2021 and finalized it at the beginning of 2022. Requirements of good and services including fuel were included.</li> </ul>

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						<ul style="list-style-type: none"> <li>• Controls over the bidding process were reinforced by ensuing tender documents contained relevant technical evaluation criteria which serves as the basis on which all the offers are evaluated. Only criteria listed in the bid documents are being used in evaluation of offers received.</li>   <li>• All procurement actions are approved via proper approval channels by the appropriate committee on contracts (LCC, RCC, or HCC) and the authority threshold assigned to the committee on contracts is followed.</li> </ul> <p>The capacity of the procurement unit was strengthened and recruited staff took the required training.</p>