



INTERNAL AUDIT DIVISION

REPORT 2022/051

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

The Representation delivered services to displaced persons of concern but stronger emergency preparedness would have ensured a more timely and cost-effective response

10 October 2022

Assignment No. AR2021-111-03

Audit of emergency operations in Mali 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 Mali for the Office of 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 persons of concern (PoCs) during the emergency in a cost-effective manner and in accordance with UNHCR's policy requirements. The audit covered the period from 1 January 2020 to 30 September 2021 and included (a) emergency preparedness and response; (b) fair protection processes and documentation; (c) gender-based violence (GBV); (d) shelter and non-food items (NFIs); and (e) construction.

The Representation led and participated in the Humanitarian Country Team and relevant coordination clusters in the delivery of services to PoCs during the Level 2 emergency. However, its effectiveness in responding to the emergency was constrained by limited resources and access to beneficiaries because of insecurity, poor infrastructure and restrictions occasioned by the COVID-19 pandemic. The response was also impacted by inadequate emergency preparedness and limited support from the Regional Bureau for West and Central Africa. Consequently, most PoCs did not receive timely assistance after the occurrence of displacements.

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

- Strengthen preparedness to respond to future emergencies and programme monitoring;
- Ensure reliability of refugee and internally displaced persons (IDP) data; strengthen Government capacity for registration and refugee status determination; and advocate for the appointment of members of the Appeals Commission;
- Develop a strategy and update standard operating procedures (SOPs) for management of GBV programmes across all population groups;
- Reinforce identification of the most vulnerable beneficiaries and overall management of shelter and NFI assistance; and ensure unaccounted for cash is recovered; and
- Strengthen management oversight over construction work delegated to partners to ensure best value for money is obtained and work is completed with quality and in a timely manner.

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

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Audit of emergency operations in Mali 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 Mali for the Office of the United Nations High Commissioner for Refugees (UNHCR).

2. The UNHCR Representation in Mali (hereinafter referred to as ‘the Representation’) was established in January 1994, to provide international protection and humanitarian assistance to refugees and asylum seekers. As of 31 January 2020, Mali was hosting 27,686 refugees and asylum seekers, primarily from Mauritania. The intercommunal conflict, crime and terrorism from 2016 also resulted in the displacement of more than 140,000 Malians to nearby countries and 216,639 within the country i.e. internally displaced persons (IDPs). These numbers did not include 76,626 PoCs who returned to Mali i.e., Malian returnees and 561,606 Malian IDPs who went back to their areas of origins within the country (Malian IDP returnees) at the time of the emergency declaration in February 2020.

3. A sociopolitical crisis arising out of two contested legislative elections in 2020 and two coups d’état in 2020 and 2021 as well as the restrictions caused by COVID-19 pandemic exacerbated the crisis the country was facing. In response to this, UNHCR activated a Level 2 emergency on 10 February 2020 for Central and Northern Mali to support the increased number of IDPs, refugees and returnees. The Representation under the Level 2 emergency declaration received additional support and resources (funding, staff and logistics) from the Regional Bureau for West and Central Africa (the Bureau). The emergency was deactivated on 9 November 2020 having reached UNHCR’s maximum duration threshold although the number of IDPs continued to grow as reflected in the table 1:

Table 1: Population trends in Mali during and after emergency

Population Group	At emergency activation (31 January 2020)	At emergency deactivation (9 November 2020)	Post emergency (31 October 2021)
IDPs	216,639	332,957	377,781
Malian IDP returnees	561,606	582,079	606,617
Malian returnees	76,626	84,649	85,262
Refugees and asylum seekers	27,686	49,326	47,884

4. On 25 March 2020, UNHCR also declared a Global Level 2 Emergency for the COVID-19 pandemic situation to address the unprecedented challenges field operations were facing in providing protection, assistance, and delivery of essential services to PoCs. This emergency remained active until 31 December 2020. The Representation received \$7.4 million under COVID-19 global emergency.

5. The Representation was headed by Representative at the D-1 level and had 114 regular staff posts (38 professional and 76 national staff) and 15 affiliate staff. The Representative reported to the Director of the Bureau. The Representation had a branch office in Bamako, a sub-office in Gao, two field offices in Timbuktu and Mopti and a field unit in Menaka. The Representation incurred expenditure worth \$29.5 million in 2020 and \$17.9 million up to September 2021. It worked with 12 partners in 2020 and 13 in 2021 who implemented projects worth \$7.9 and \$6.3 million respectively.

6. Comments provided by UNHCR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess whether the Representation was managing the delivery of services to PoCs during the emergency in a cost-effective manner and in accordance with UNHCR's policy requirements.

8. 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 2 emergency.

9. OIOS conducted this audit from November 2021 to May 2022. The audit covered the period 1 January 2020 to 30 September 2021. Based on an activity-level risk assessment, the audit covered higher and medium risk areas which included: (a) emergency preparedness and response; (b) fair protection processes and documentation; (c) gender-based violence (GBV); (d) shelter and non-food items (NFIs); and (e) construction.

10. 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 UNHCR's results based management system, FOCUS; (d) sample testing of controls using a combination of judgmental and statistical sampling; and (e) remote observation of processes and interviews with partner staff and beneficiaries.

11. 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 emergency preparedness

12. The Representation responded to a Level 2 emergency that affected refugees and asylum seekers, IDPs and returnees, and was required to: (i) prepare and respond through the provision of protection and humanitarian assistance to PoCs; (ii) lead and/or participate in the over-arching Humanitarian Country Team and clusters to ensure the centrality of protection; and (iii) develop a business continuity plan where necessary.

Preparedness and response

13. The Representation received \$21 million towards the emergency response, which represented about 44 per cent of all funds. The Representation led the emergency response concerning refugees while the Government was responsible for coordinating the response for IDPs. Following the cluster approach, the Representation led the protection, shelter and NFIs, and camp management and coordination clusters.

14. Despite having influxes of refugees from 2016 and the risk of continued displacements within the country, the Representation did not have contingency/preparedness plans to guide its response when UNHCR declared the emergency in 2020. The Representation only drafted contingency plans for IDPs and refugees in August 2020, with the former still requiring to be costed and the latter only valid until June 2021 and thus already in need of updating. The Government maintained a national contingency plan

covering the period May 2021 to January 2022. Attempts to develop a contingency plan at the inter-agency level were not fruitful despite attempts by the Representation to prioritize this activity. Additionally, the Representation did not have a business continuity plan to ensure continued operations in high security risk areas and this affected the delivery of services in areas with volatile situations as reflected in sections B to D below. The lack of plans impacted the Representation's ability to proactively anticipate, prepare and effectively respond to the emergency.

15. The Representation was unable to mobilize an emergency response team in a timely manner, with delays noted in the completion of the 22 positions' fast track recruitment process, due to the COVID-19 pandemic restrictions. The Representation also deployed staff at a P3 level, which was considered relatively low considering the experience required in leading the escalating emergency situation and the need to coordinate more senior stakeholders in the Country Team. The Representation's protection and shelter and NFI cluster coordination positions were also encumbered on a temporary basis until October 2021 and this impacted continuity in these key functions. Plans to upgrade the coordination and field office' positions to attract more suitable candidates were also delayed. Consequently, most activities started in the second half of 2020 despite significant displacements having happened prior to and in early 2020.

16. Despite this being a Level 2 emergency, apart from the virtual Joint Senior Level Mission held in November 2020 to inform the deactivation of the emergency, the Representation did not receive support missions to strengthen its thematic and functional response. The lack of the Joint Senior Level Mission within two weeks of the activation of the emergency was a missed opportunity to assess the timeliness, appropriateness and effectiveness of the response and put in place actions to mitigate identified risks and challenges. Further, the Representation was unaware of the provisional results of the ongoing evaluations for the Sahel emergency and did not receive any related inputs on its response.

Programme monitoring

17. In response to the OIOS audit report (2017/024), the Representation instituted a three-tier monitoring system consisting of multi-functional teams (MFTs), third party monitors and community-based monitoring. However, the effectiveness of these mechanisms was impacted by: (i) delays in implementation, with the piloting of third-party monitors only starting in the fourth quarter of 2021; (ii) the delayed appointment of local committees in 2022 to monitor programmes in areas with limited access; and (iii) the failure to operationalize established MFTs. The Representation conducted risk assessments to guide the extent of monitoring required for different partners in 2021. However the credibility of the risk assessments was questionable since partners with well-known issues were rated as low risk.

18. The Representation was unable to explain the results reported under the different population groups in FOCUS. For instance, it reported that one reception center had been established against the target; yet none had been built in 2020. It was also unable to differentiate the activities undertaken and the results reported across the three main population groups i.e., refugees, IDPs and returnees as set out in FOCUS. The Representation attributed the lack of reliability of data in FOCUS to the frequent rotation of staff and inadequate consultation with the units responsible for service delivery.

19. Delays in the detection of displacements and declaration of the emergency, inadequate preparedness, and limited support from the Regional Bureau during the response affected quality, efficiency and timeliness of service delivery, with many activities postponed which in turn increased protection risks for PoCs.

(1) With the support of the Regional Bureau for West and Central Africa, the UNHCR Representation in Mali should strengthen (i) preparedness to respond to future
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emergencies and (ii) programme monitoring including collection, validation and reporting of information to support programme design and decision making.

UNHCR accepted recommendation 1 and stated that the contingency plans for refugees and IDPs are being developed and updated with the support of the Regional Bureau in the light of the unfolding crisis in the three border zones. Following the recent approval of the 2022 Programme Criticality, updating of the BCP is now in progress and will be finalized as soon as possible. Regarding the programme monitoring, the Multi-Functional Teams are now established and will perform mid-year performance monitoring exercises. Accordingly, the agreement for the third-party monitoring has been renewed and the teams of monitors have already been deployed in the field.

B. Fair protection processes and documentation

Need to strengthen Government's capacity to provide services to PoCs and maintain accurate data

20. In order to provide PoCs with access to effective and timely protection, the Representation needs to: (i) maintain appropriate, suitably located reception/registration sites with processes to identify persons with specific needs; (ii) support government registration and status determination procedures that ensure confidentiality, data integrity, and the safety and dignity of PoCs; (iii) actively monitor the timeliness of related processes and address bottlenecks or delays; and (iv) develop and implement appropriate anti-fraud and corruption controls.

21. The Representation spent \$2.5 million on improving fair protection processes between January 2020 and September 2021. The Government partners were responsible for implementing fair protection activities, i.e., registration of asylum seekers, refugee status determination (RSD) and provision of identification documentation to refugees, Malian returnees and IDPs. The Representation funded related costs and provided materials and technical support. However, the Representation's draft registration strategy, meant to direct the implementation of related programme activities, had not been shared and agreed with the Government partners at the time of the audit. In addition, the Representation was facing technical problems in its roll out of proGres 4.

22. The 2021 country operation plan highlighted backlogs in the registration of prima facie refugees and asylum seekers in the period under audit. It showed that some 30,745 persons from Niger and Burkina Faso were waiting for registration in the period May to December 2020. However, this number of unregistered refugees and asylum seekers differed from what was recorded in the pre-registration data, i.e., 15,747. Furthermore, the Representation's 2020 records over-reported the number of registered asylum seekers by 1,300 persons. The Representation planned to scale up and address registration backlogs in Gao, Timbuktu and Mopti field offices in 2022.

23. The Government granted prima facie recognition to the largest refugee populations, i.e., Burkinabes and Nigeriens from February 2020. This reduced the RSD activities to primarily the persons identified as in need of protection from the mixed movements and forced returns from Algeria. However, the audit noted that asylum seekers that were rejected did not have any recourse but to continue their journey on the mixed migration flows. This was because no members had been appointed to the Appeals Committee that was constituted by the Government in November 2011.

24. The Representation's processes to ensure quality PoC data for programme planning and decision making were ineffective. It had only biometrically registered 13.9 per cent of refugees by 2020. This was attributed to the Representation's inability to access PoCs that resided in hard-to-reach areas for various reasons. Furthermore, except for the limited scope verification of PoCs conducted in Kayes in 2021, the

Representation had not physically verified the number of PoCs it was supporting. Under the protection cluster, the Government maintained data related to IDPs with the technical and operational support of another United Nations agency but the Representation listed reliability of data to inform its decision making as high risk in its risk register.

25. The Representation needed to agree a strategy with the Government to address the registration backlog, verify the PoC numbers used for planning and decision making, strengthen the RSD appeals process and maintain up to date PoC data. Otherwise, PoCs would not get documentation in a timely manner and thus would be exposed to protection risks.

(2) The UNHCR Representation in Mali should, in consultation with the Government of Mali and the Regional Bureau for West and Central Africa, finalize the fair protection strategy to: (i) ensure accurate refugee information is maintained and validate IDP data maintained by the Government; (ii) strengthen the capacity of the Government to reduce the backlog of registration and refugee status determination; and (iii) advocate for the appointment of members of the Appeals Commission.

UNHCR accepted recommendation 2 and stated it had scheduled a workshop in the last quarter of 2022 to validate the draft protection strategy. It was also making regular updates to its population database from registration and data verification exercises in Mopti, Gao and Menaka. The Government has conducted a joint profile review with UNHCR's support. While advocating for the formalization and the establishment of the appeal board, the hearing of appeal cases is being conducted by a staff independent of the one that worked on the case in the first instance.

C. Gender-based violence

Need to strengthen service delivery to survivors of GBV

26. One of the Representation's strategic objectives is to prevent and respond to cases of gender-based violence (GBV). Key to achieving this objective is the protection of children, who account for more than half of PoCs in the country. In this regard, the Representation is required to: (i) have a strategy and SOPs in place to guide related activities; (ii) have instituted activities that promote prevention of sexual abuse and exploitation; (iii) coordinate among relevant clusters, sectors, agencies, and partners; (iv) ensure requisite capacity to implement related activities, e.g. funding and human resources; (v) institute a monitoring and evaluation (including reporting) mechanism on grave violations of human rights; and (vi) establish an effective response mechanism covering health, legal and psychosocial aspects.

27. The Representation relied on the contextualized strategy in the Sahel emergency that covered GBV for direction. GBV related service delivery in the different parts of Mali was allocated among different agencies, with the Representation responsible for refugees and IDPs in the central and northern regions. It spent \$1.4 million on GBV related interventions in 2020 and 2021. In the period from 1 January 2020 to 30 September 2021, the Representation through GBV information management systems (IMS) reported 16,146 GBV cases across the different stakeholders implementing GBV services in the country. Ninety-nine and 58 per cent of these cases were female and children respectively. The distribution of cases across sexual violence, physical assault, denial of resources, psychological violence and child marriage was 39, 21, 15, 14 and 11 per cent respectively. Furthermore, as reported in the humanitarian needs overview in 2021, there were 1,090 cases of group rapes. However, the Representation's delivery of services to survivors was constrained by the lack of formal and informal justice structures, funding constraints and challenges in accessing survivors due to insecurity, COVID-19 pandemic travel restrictions, flooding and poor infrastructure.

28. As already mentioned, 58 per cent of reported GBV cases were related to children. Thirty-one per cent of these children were girls below the age of 11, and 27 and 1 per cent comprised of girls and boys respectively between the age of 12-17. Furthermore, an estimated 454 children were reported in the humanitarian needs overview as having joined the armed forces in 2020, which was double the number reported in 2019. However, there was no evidence that best interest procedures were conducted to identify the most appropriate action regarding affected children or those at risk, e.g., the 168 unaccompanied children identified in 2020. The audit also noted that more than 2.5 million children in Mali (52 per cent being girls) were not attending school which increased their vulnerability and raised risks related to GBV and recruitment by armed forces.

29. During a virtual visit of one of the localities, the audit noted that the implementing partner appointed to assist GBV survivors held large meetings in crowded rooms and in the presence of male colleagues and with no age restriction on the attendees. Smaller meetings would have provided more confidentiality to survivors. Highly sensitive cases were also not prioritized so that they would receive the attention warranted. Furthermore, the Representation did not maintain case management files to evidence the extent, timeliness and quality of support provided to survivors to support their recovery from the long-term effects of GBV. A Humanitarian Needs Overview report noted that 70 per cent of GBV survivors did not receive the required holistic care. The audit also noted that 48 per cent of health centers did not have post-exposure prophylaxis kits to prevent survivors of sexual violence from contracting HIV. IDP survivors that accessed psychosocial counseling in 2020 did not receive health care, safety, legal and livelihoods support. The Representation also needed to pro-actively advocate for the Government to strengthen the legal repercussions for perpetrators of GBV.

30. The Representation primarily provided training to PoCs, held radio shows and supported women associations as part of its GBV prevention programme. However, the training did not target: women and children who were most at risk; the population categories associated with perpetrating GBV, i.e, men/boys; and the leaders who would drive changes in the community. The Representation's prevention programme also did not cover other key aspects needed to create the desired impact, e.g., it had not instituted measures to increase economic, educational and social opportunities for women and children to reduce their vulnerability. The audit also identified GBV risk factors in its virtual visit to the Faragouaran center, e.g., the lack of gender-segregated accommodation and latrines missing roofs and lighting.

31. Stakeholders involved in providing GBV services maintained data on different systems but it was not well coordinated to provide proper visibility on related programmes and inform their decision making across the country. The Representation primarily collected data on input and process indicators as opposed to outputs; it counted the number of workshops held as opposed to the number of people trained. The indicators and targets stipulated in project partnership agreements were not aligned to those in FOCUS and thus the audit could not establish how the work done by partners contributed to the overall achievement of the Representation's strategic GBV objectives. The Representation's protection monitoring reports did not detail the number of identified GBV cases, and its plans to collect, analyze and validate related data in 2021 did not materialize. Moreover, in the absence of effective coordination systems at sub-cluster level, the Representation did not have access to the information system maintained by the United Nations agency responsible for IDPs.

32. Despite the pervasive situation and well-known constraints above, the Representation did not have a country specific strategy to direct its GBV activities. However, after the roll out of the GBV policy, the Representation initiated steps to develop a strategy. Additionally, except for the draft standard operating procedures (SOPs) in place in Timbuktu, the Representation did not have guidance on case management, investigation procedures, referral pathways and support to help survivors recover from the long-term effects of GBV. Moreover, the project partnership agreements signed with the five partners to deliver services to

survivors did not reflect their roles, responsibilities and accountabilities. This contributed to the gaps identified in service delivery and impacted survivors' recovery from GBV and also created a reputation risk for UNHCR.

- (3) The UNHCR Representation in Mali should, in collaboration with the Regional Bureau for West and Central Africa, develop a strategy and update its standard operating procedures to drive prevention, coordination, case management, monitoring and data collection of gender-based violence (GBV) programmes across all population groups.**

UNHCR accepted recommendation 3 and stated that UNHCR emergency and protection strategy for the Sahel 2020-2021 covered Mali and provided strategic directions for GBV programming in the region. The Representation has started drafting a country strategy in 2022, based on UNHCR's global GBV policy. The Representation has adopted the interagency SOPs on GBV case management for IDPs. It is also drafting UNHCR SOPs to guide its case management and data collection processes for refugees in the northern and central regions.

D. Shelter and non-food items

Need to strengthen controls over the receipt, distribution and accountability for shelter materials and NFIs

33. The Representation received, stored and distributed NFIs worth \$1.1 million. It also delivered cash assistance worth \$5.4 million to PoCs for shelter and NFIs in the period under audit. To ensure delivery of cash and in-kind assistance to PoCs in a timely manner to the intended beneficiaries, it is important for the Representation to: (i) establish beneficiary targeting criteria; (ii) develop and deliver a distribution plan that is suitably communicated to recipients; (iii) effectively manage warehouses with proper record keeping and physical controls; and (iv) conduct post distribution monitoring and reconciliations to ensure assistance reached the intended beneficiaries.

34. The Representation provided cash and in-kind assistance to PoCs after they settled within the host communities. As the lead of the shelter and NFI cluster, it also coordinated the provision of related services to PoCs and had strategies in place to direct related activities. However, despite the activation of the emergency in February 2020, refugee housing units and NFIs were only distributed towards the end of that year. This was due to delays in receiving the materials from Headquarters due to restrictions from the COVID-19 pandemic. Upon receipt, distributions were further delayed due to insecurity, bad weather conditions and poor infrastructure.

35. Support to PoCs was primarily driven by available resources and accessibility, instead of by assessment of the needs identified by local authorities and communities. The Representation thus provided reception services in an ad-hoc and reactive manner. Furthermore, while the Representation planned to target the most vulnerable, it had not developed criteria to support their identification during distributions; it also applied different methodologies and thus had inconsistencies in the identification of vulnerable beneficiaries across the different population groups and the host community.

36. In distributing NFIs, the Representation provided the same assistance to beneficiaries, regardless of household size. It also distributed leftover NFIs to people that were not on the original lists. Consequently, distribution reports could not be fully accounted for NFIs issued and could also not tell who received the assistance and how much was provided. For instance, partners received materials for 13,288 PoCs and reported that they had distributed them to 9,114 persons, with the differences remaining unexplained. Additionally, based on assessed needs, the Representation planned to provide 64,200 emergency shelters and NFI kits. However, these numbers were not reconciled to the FOCUS targets of

5,219 shelters and 20,000 NFIs and no results had been recorded and reported against this activity at the time of the audit.

37. The Representation used a financial service provider under an existing contract with another United Nations agency to distribute cash assistance to PoCs until 2020. The provider however failed to account for and reimburse a balance of \$646,000 from the initial \$800,000 received on 23 December 2020. The Representation was with the support of the Regional Bureau and UNHCR Headquarters trying to recover the funds, with the last communication sent on August 2021.

38. The Representation was not able to provide all records to account for stock held in the warehouses. For instance, until the arrival of the supply officer, stock was issued without the required approved issuance notes. The warehouses did not make provisions for the return of stock that was not distributed; and partners retained undistributed stock for future issuances. Furthermore, the Representation did not conduct on-site and post-distribution monitoring of the distribution processes to confirm that NFIs reached intended beneficiaries and were effective in mitigating PoCs protection risks. A complaints mechanism to ensure PoCs provide feedback on assistance provided had not been put in place.

39. The issues above were caused by the lack of SOPs in place to guide partners to meet their obligations for shelter and NFIs in the period under audit. Consequently, the Representation could not properly account for resources under its stewardship and could not provide assurance that shelter and NFIs reached intended beneficiaries.

(4) The UNHCR Representation in Mali should: (i) implement standard operating procedures to guide the selection, identification, distribution and accounting for shelter and non-food item assistance; (ii) reinforce controls over the selection of financial service providers and ensure cash that is unaccounted for is recovered; and (iii) strengthen real-time and post distribution monitoring and institute a complaints and feedback mechanism.

UNHCR accepted recommendation 4 and stated that the Representation now sends all monthly inventory reconciliations to Headquarters' Supply Management Logistics Service for validation. The Representation has also updated and circulated its NFI SOPs to ensure reconciliations are prepared between issuances from the warehouse to what is distributed to the beneficiaries. The selection of the new financial service providers has been done with the support of technical units in Geneva and Dakar and updated SOP for CBI will be shared.

E. Construction

Need to strengthen controls over construction work delegated to partners and related procurement activities

40. The Representation undertook construction worth \$935,000 through partners in the period under audit. To manage risks associated with construction activities, it needed to: (a) adequately plan for construction activities based on the identified needs; (b) involve the services of technical experts in the preparation of solicitation documents, evaluation of bids, monitoring of progress of construction activities, and conducting a final inspection; and (c) provide adequate oversight over these construction activities.

41. The Representation delegated the construction work to partners without assessing their capacity to effectively execute the projects and whether this modality presented any comparative advantage over direct implementation. The selected partner subcontracted the construction of 54 classrooms worth \$544,000 to another contractor, without the Representation's written consent nor approval by the local contracts committee as required for all purchases over \$200,000. The selected partner also did not follow

procurement procedures to ensure best value was received. For instance, it did not follow the prescribed bidding period and thus only received 3 bids instead of the required minimum number of 8; and evaluated financial bids for vendors that had not passed the technical phase. In one instance, the misrepresentation of the results of the second lowest technical bid as the best resulted in the selection of a bidder that was \$2,361 more expensive. Additionally, this partner selected the most expensive bidder for a water system worth \$31,700 without providing justification.

42. The audit noted from its review of various constructions worth \$433,000 that the Representation did not conduct proper needs assessments to inform its construction plans. This resulted in unjustified and costly changes once the projects were underway. For instance, the Representation did not conduct a geological survey and consequently had to drill boreholes in three locations before finding water in Faragouran. Furthermore, the Representation did not approve the initial nor proposed changes to designs by partners once construction projects were underway as was required in the UNHCR guidelines. Identified unapproved changes related to: (i) the type, quantity and quality of the works in Menaka which increased costs by \$9,962; (ii) the purchase of supplies for children in Timbuktu worth \$10,360 instead of constructing latrines; (iii) the change of locations of nine classrooms in Gossi; (iv) the construction of an office for the school director instead of two latrine blocks in Mopti; and (v) the cancellation of the construction of 16 classrooms because the allocated site was inappropriate.

43. For a project worth \$144,500 that was under implementation, the partner did not have a signed contract and the contracts it entered into with sub-contractors were not in compliance with UNHCR's General Conditions of Contract. For instance, the partner paid contractors up to fifty per cent of the contract sum without the required performance bond as security nor insurance to guarantee the proper execution of the contract. Neither the partner nor the Representation had documentation to evidence progress and quality of the works prior to making further payments, and the payment terms stipulated in the signed contracts were not followed. For instance, payments were made without certifying work done nor checking if milestones were met. Some contracts did not provide for the withholding of retention money as a safeguard for defective work. Moreover, the partner retained fees on the last payment and for only six months instead of the twelve stipulated in the General Conditions of Contract for Civil Works. The Representation did not have final certification of works nor documentation to evidence a proper handover of the projects.

44. The issues above would have been addressed through proper planning, management and oversight over construction by the Representation.

(5) The UNHCR Representation in Mali should: (i) conduct comparative advantage assessments to inform their decisions to delegate procurement to partners; and (ii) strengthen its oversight over procurement and construction work conducted by partners to ensure best value for money is obtained.

UNHCR accepted recommendation 5 and stated that an ad hoc multi-functional team constituting of programme, supply and project control staff will conduct comparative advantage assessments to inform its decisions on whether to delegate procurement to partners. An annual procurement plan is in place for direct and indirect implementation but monitoring of construction implemented by partners will be strengthened by ensuring on and off-site regular monitoring.

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) Anne Ochwo Rwego
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Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of emergency operations in Mali 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	With the support of the Regional Bureau for West and Central Africa, the UNHCR Representation in Mali should strengthen (i) preparedness to respond to future emergencies and (ii) programme monitoring including collection, validation and reporting of information to support programme design and decision making.	Important	O	Receipt of evidence that: (i) preparedness plans to respond to future emergencies are in place; and (ii) programme monitoring and collection, validation and reporting of data for programme design and decision making are strengthened.	28 February 2023
2	The UNHCR Representation in Mali should, in consultation with the Government of Mali and the Regional Bureau for West and Central Africa, finalize the fair protection strategy to: (i) ensure accurate refugee information is maintained and validate IDP data maintained by the Government; (ii) strengthen the capacity of the Government to reduce the backlog of registration and refugee status determination; and (iii) advocate for the appointment of members of the Appeals Commission.	Important	O	Receipt of evidence of a fair protection strategy in place that addresses: (i) data accuracy and validity, (ii) registration and verification backlogs; and (iii) an advocacy plan for the appointment of the Appeal Commission.	31 March 2023
3	The UNHCR Representation in Mali should, in collaboration with the Regional Bureau for West and Central Africa, develop a strategy and update its standard operating procedures to drive prevention, coordination, case management, monitoring and	Important	O	Receipt of evidence of a GBV strategy and SOPs to drive its prevention, coordination, case management, monitoring and data collection of gender-based violence programmes across all population groups.	28 February 2023

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 emergency operations in Mali for the Office of the United Nations High Commissioner for Refugees

	data collection of gender-based violence programmes across all population groups.				
4	The UNHCR Representation in Mali should: (i) implement standard operating procedures to guide the selection, identification, distribution and accounting for shelter and non-food item assistance; (ii) reinforce controls over the selection of financial service providers and ensure cash that is unaccounted for is recovered; and (iii) strengthen real-time and post distribution monitoring and institute a complaints and feedback mechanism.	Important	O	Receipt of evidence of: (i) finalization of shelter and NFI distribution SOPs; (ii) recovery of cash that was unaccounted for; and (iii) strengthening of real-time and post distribution monitoring and complaints and feedback mechanisms.	31 December 2022
5	The UNHCR Representation in Mali should: (i) conduct comparative advantage assessments to inform their decisions to delegate procurement to partners; and (ii) strengthen its oversight over procurement and construction work conducted by partners to ensure best value for money is obtained.	Important	O	Receipt of evidence of actions taken to: (i) conduct comparative advantage assessments to inform decisions to delegate procurement to partners; and ii) strengthen oversight over procurement and construction work conducted by partners to ensure best value for money is obtained.	31 March 2023

APPENDIX I

Management Response

Management Response

Audit of emergency operations in Mali 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	UNHCR comments
1	The Representation should, with the support of the Regional Bureau for West and Central Africa, strengthen: (i) its preparedness to respond to future emergencies; and (ii) its programme monitoring as well as collection, validation and reporting of information to support programme design and decision making.	Important	Yes	Senior Programme Officer / Senior Protection Officer / HoSO Gao Senior Field Safety Advisor Senior Programme Officer	28/02/2023	<p>The contingency/preparedness plans (refugees/IDPs) are being updated/developed with the support of the Regional Bureau in the light of the unfolding crisis in the three borders zones.</p> <p>The updating of the Business Continuity Plan (BCP) was delayed pending the revision of the Program Criticality 2022 which has now been approved. The updating of the BCP is in progress and will be finalized and submitted as soon as possible.</p> <p>Regarding the programme monitoring, the Multi-Functional Teams is now established and has been tasked to perform the mid-year performance monitoring exercise. Accordingly, the agreement for the third-party monitoring has been renewed and the teams of monitors are already deployed to the field.</p>
2	The UNHCR Representation in Mali should, in consultation with the Government of Mali and the Regional Bureau for West	Important	Yes	Senior Protection Officer	31/03/2023	The draft Protection Strategy is in place. A validation workshop is

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	UNHCR comments
	<p>and Central Africa, finalize the fair protection strategy to: (i) ensure accurate refugee information is maintained and validate IDP data maintained by the Government; (ii) strengthen the capacity of Government institutions to reduce the backlog of registration and refugee status determination; and (iii) advocate for the appointment of members of the Appeals Commission.</p>					<p>scheduled to take place in the last quarter of 2022.</p> <p>The PoC database is already being updated periodically. A registration and data verification exercise has been conducted in the regions of Mopti, Gao, and Menaka town, during the reporting period.</p> <p>A continuous registration mechanism has been put in place in Gao and Bamako and the strengthening of the government counterpart is ongoing to extend that mechanism in Mopti, Tombouctou, Menaka and Kayes.</p> <p>For the clearing of the refugee status determination backlog, a profile review exercise jointly undertaken by the Government with UNHCR's support was conducted and this resulted in a decrease of many procedures and voluntary repatriation of asylum seekers.. These are particularly Syrian asylum-seekers and Ivorians who have been repatriated within the framework of the comprehensive solutions strategy and the cessation of their status.</p> <p>While waiting for the formalization and the establishment of the appeal board, for which the advocacy is ongoing, the hearing of any appeal case is undertaken by staff different</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						from the one who worked on the case in the first instance.
3	The UNHCR Representation in Mali should, in collaboration with the Regional Bureau for West and Central Africa, develop a strategy and update its standard operating procedures to drive its prevention, coordination, case management, monitoring and data collection of gender-based violence programmes across all population groups.	Important	Yes	Senior Protection Officer	28/02/2023	<p>UNHCR developed and implemented an emergency and protection strategy for the Sahel for an initial period of two years covering 2020-2021. The strategy covered Mali and had strategic directions for GBV programming in the Sahel. The Representation GBV strategy for that period was in line with these directions with a contextualization to local realities. The Sahel strategy ended at the end of 2021.</p> <p>In 2022 the Representation has been working towards developing a new country GBV strategy. UNHCR as an institution has issued its first comprehensive global GBV Policy and its policy monitoring framework to guide programming and ensure consistent and harmonized delivery across operations. As per the required roll-out process, the Representation has already conducted a baseline assessment to assess the status of implementation of the nine GBV Policy's Core Actions areas at year 0, enable the tracking of progress the following years and develop a new country GBV strategy based on evidence. A draft strategy will be shared by 31/12/2022 and will be in</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>the process of validation at all levels (from community to regional level). By following the required roll-out process, the Representation ensures compliance with global/regional guidelines and quality development of its new GBV response, prevention and risks mitigation country strategy covering.</p> <p>The Representation and its protection partners are users of the GBV-IMS to standardize GBV definitions and the incident classification to ensure quality GBV data collection through the IMS in IDP and mixed contexts. As such, they are signatories of the interagency GBV data sharing protocol as well as interagency SOP. For refugee context, the Representation has rolled out UNHCR information management tool (ProGres V4) which has a GBV case management and data collection module. The Representation through its IM unit is in the process of developing SOPs for data collection through ProGres V4. The SOP should be shared by 31/12/ 2022.</p> <p>Finally, the Representation has adopted interagency SOPs on GBV case management and is working on UNHCR SOPs to drive its case</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						management and data collection process by mobile teams in the northern and central regions. The updated SOPs will be shared by 31/12/2022.
4	The Representation in Mali should: (i) finalize for implementation standard operating procedures to guide the selection, identification, distribution and accounting for shelter and non-food item assistance; (ii) reinforce controls over the selection of financial service providers and ensure cash that is unaccounted for is recovered; and (iii) strengthen real-time and post distribution monitoring and institute a complaints and feedback mechanism.	Important	Yes	Supply Officer / Senior Programme Officer / Senior Protection Officer CBI Officer	31/12/2022	The Representation can ensure that the stock of NFIs/CRIIs held in the warehouse is properly maintained; the evidence is that all the monthly inventory are sent and validated by the HQSMLS. Indeed, the Representation is aware of the issue regarding the reconciliation of the NFIs issued from the warehouse against report on the distribution to the beneficiaries by the field service. Since this distribution aspect implies Supply, Programme and Field service, the operation have updated the SOPs to strengthen this NFIs management. The updated SOPs are already shared through all the operation. The selection of the new financial service providers had been done with support of technical units in Geneva and Dakar. The updated SOP for CBI will be shared.
5	The UNHCR Representation in Mali should: (i) conduct comparative advantage assessments to inform their decisions to delegate procurement to partners; and (ii) strengthen its oversight over procurement and construction work conducted by	Important	Yes	Senior Program Officer / Supply Officer / Project	31/03/2023	An ad hoc MFT constituted of Program, Supply (leading role as per Annex 1 Guidance Note) and Project Control will conduct comparative advantage assessments to delegate procurement to partners (Annex

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
	partners to ensure best value for money is obtained.			Control Officer		<p>1/Part B) and get the Annex 1/Part C signed by the Representative or not before any signature of Project agreement (including for construction activities). The assessments of this committee will be signed and kept as supporting documents.</p> <p>An annual procurement plan is in place for direct and indirect implementation, but we will strengthen the monitoring of construction implemented by partners by ensuring regular monitoring on site/on the project, as well as platforms to update and exchange with partners.</p>