



## **INTERNAL AUDIT DIVISION**

### **REPORT 2025/066**

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#### **Audit of UNHCR arrangements for Occupational Health and Safety**

**UNHCR needed to address gaps in core OHS activities to enhance its capacity to prevent and respond to risks effectively.**

**15 December 2025**

**Assignment No. AR2025-162-01**

# **Audit of UNHCR arrangements for Occupational Health and Safety**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of UNHCR arrangements for Occupational Health and Safety (OHS). The objective of the audit was to assess the adequacy, efficiency, and effectiveness of UNHCR OHS arrangements in safeguarding the health, safety and wellbeing of its staff at the workplace. The audit covered the period from January 2023 to June 2025 and included: (a) governance; (b) occupational health and safety standards; (c) effectiveness of core activities; (d) mental health and psychosocial well-being; and (e) resourcing.

While the implementation of UNHCR's OHS framework has gained momentum since the establishment of the related policy in 2021, most core activities remain at a foundational level of OHS maturity models. Gaps in incidents management and core OHS programme activities impacted UNHCR's ability to prevent and respond to risks effectively. OHS initiatives launched following the 2025 restructuring were conducted within resource constraints, but the support provided was fragmented, reactive, and insufficient, and thus fell short of adequately addressing staff mental health and psychosocial needs.

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

- Elevate the composition of the principal OHS oversight committee to reinforce oversight and accountability.
- Develop OHS workplans and key performance indicators across the organization to drive the implementation of OHS policy.
- Develop a roadmap to advance the maturity of the OHS system.
- Institutionalize the systemic inclusion of OHS compliance obligations in all contracting processes.
- Strengthen adherence to OHS standards by institutionalizing the conduct of regular risk assessments and reinforcing the recording and reporting of incidents.
- Reinforce implementation of road safety structures and systems including the implementation of local road safety plans in high-risk countries.
- Review the viability of continued investment in underutilized guesthouses and strengthen financial controls over rent collection.
- Advance the implementation of the mental health strategy notably through enhancing the use of the Psychosocial Risk Management tool, and applying lessons learned from the restructuring.
- Update the OHS strategy to prioritize activities within available resources and adopt cost-effective measures.

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 UNHCR arrangements for Occupational Health and Safety**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of UNHCR arrangements for Occupational Health and Safety (OHS).
2. UNHCR has a duty of care in the prevention of work-related injuries and the protection and promotion of the health and safety of its staff, including mental health. The primary goal of OHS is to prevent work-related injuries, illnesses, and fatalities by identifying, assessing, and controlling risks in the workplace. UNHCR lists the risk of “inadequate strategic security management and occupational health and safety” as major in the strategic risk register.
3. The Staff Health and Wellbeing Service (SHWS), under the then Division of Human Resources (now Division of People Management), was responsible for the implementation of OHS arrangements which consisted of: (a) a framework comprising of the OHS Policy (2021) and Manual as well as mental health and road safety strategies; (b) a governance structure comprising of the Advisory Committee on Occupational Health and Safety (ACOHS), Regional Committees on Occupational Health and Safety (RECOHS) and the Mental Health Forum<sup>1</sup>; and (c) an operational structure comprising of OHS focal points at country level, the Psychosocial Wellbeing and Medical Sections and the Occupational Safety Unit. Other related matters such as road safety and security were managed by the Divisions of Resource Management, and Emergency and Programme Support.
4. In March 2025, the SHWS was headed by a D1, supported by two P5s responsible for the Psychosocial Wellbeing Section and the Medical Section as well as an Occupational Safety Unit (OSU) led by a staff member at the P4 level. Effective 1 October 2025, the SHWS was downgraded and renamed Health and Wellbeing Section, now headed by a P5. The Psychosocial Wellbeing Section and Medical Section Chiefs were downgraded from P5 to P4, and OSU head from P4 to P3.
5. UNHCR relies on its corporate systems for managing its operations. The Cority system is used to record and manage OHS incidents including documentation of corrective actions. The OHS module in UNIFIER, UNHCR’s facilities management support platform, keeps records on the safety of facilities. The United Nations Booking Hub is an inter-agency platform for booking and management of United Nations guesthouses/accommodation. PowerBI is used to produce dashboards and reports based on OHS-related data inputs, including those from Cority. These tools help visualize trends, monitor compliance, and support performance reporting. OIOS obtained and reviewed data from these systems for completeness and accuracy and assessed the effectiveness of controls.
6. Comments provided by UNHCR are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

7. The objective of the audit was to assess the adequacy, efficiency and effectiveness of UNHCR OHS arrangements in safeguarding the health, safety and wellbeing of its people at the workplace.

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<sup>1</sup> The Mental Health Forum ensures the collective ownership in implementing the Mental Health and Psychosocial Wellbeing Strategy by coordinating the diverse related activities undertaken by different stakeholders.

8. This audit was included in the 2025 risk-based work plan of OIOS due to the high risks associated with work-related injuries, illnesses, and fatalities, and in view of UNHCR’s duty of care to mitigate or otherwise address foreseeable risks that may harm or injure its workforce.

9. OIOS conducted this audit from May to August 2025. The audit covered the period from January 2023 to June 2025 and included: (a) governance; (b) occupational health and safety standards; (c) effectiveness of core activities; (d) Mental health and psychosocial well-being; and (e) resourcing. To avoid duplication with the ongoing Joint Inspection Unit review<sup>2</sup> across the United Nations system, the coverage of health services was excluded from the audit scope. The audit covered 62 field offices across 11 country operations (Bangladesh, Democratic Republic of Congo, Jordan, Mauritania, Mexico, Mozambique, Nigeria, Uganda, Ukraine, South Sudan, and Syria).

10. The audit methodology included: (a) remote observation and inspections of a sample of 14 field office locations and staff accommodations across 11 country offices; (b) review of documentation related to the arrangements for OHS including those for incidents and accidents cases reported during the period; (c) virtual interviews with key personnel; (d) analytical review of data and reports stored in corporate repositories i.e., Cority, UNHCR’s online incident reporting platform, UNFIER, UNHCR’s infrastructure database, the road safety database and United Nations booking hub; (e) administration of questionnaires to country operations and regional bureaux; and (f) conducting surveys on mental health and guesthouses, that captured perception of 646 and 209 respondents respectively, in the 11 selected country operations.

11. OIOS assessed the reliability of data related to incidents reported by personnel on Cority system and reviewed relevant documentation including reports from a third-party investigating firm. To assess the reliability of data, OIOS performed electronic testing to detect obvious errors in accuracy and completeness and collaborated with OHS focal points to identify and address any data-related issues. Except for some minor discrepancies such as missing data and data entry errors, which were all brought to UNHCR’s attention for further examination and correction, OIOS determined that the data were sufficiently reliable for the purpose of addressing audit objectives.

12. The audit was conducted in accordance with the Global Internal Audit Standards.

### **III. AUDIT RESULTS**

#### **A. Governance**

##### Gaps in governance structures in overseeing the implementation of OHS arrangements

13. OHS oversight bodies needed to have the capacity and authority to monitor, report on and enforce accountability at all levels. However, OIOS noted gaps as below.

14. UNHCR established ACOHS as the principal oversight body for OHS. However, ACOHS was chaired by a P5-level staff member and lacked senior management representation. This impacted its strategic influence, direct managerial authority to enforce decisions and ability to drive meaningful change. Moreover, ACOHS was overseeing the work of the Mental Health Forum that was headed by a director which blurred accountability lines. The committee also was primarily comprised of the staff it was meant to oversee, thereby impacting its independence. These issues impeded the embedding of a proactive safety culture, allocation of adequate resources, and reinforcement of OHS accountability and performance in

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<sup>2</sup> Review of the Health Services in the United Nations system (Project Number A471)

UNHCR. Further, the ACOHS performance indicators lacked baselines and targets against which performance would be measured and reported.

15. The ACOHS was supported by seven RECOHS. However, their effectiveness in overseeing and supporting pertinent activities was impacted by the following:

- RECOHS conducted annual risk assessments to inform their annual work plans, but their implementation was impacted by resource constraints, limited access to the Cority platform, differences in local standards, and insufficient staff capacity and leadership commitment at country level.
- The delayed establishment of RECOHS in Europe and the Middle East and North Africa regions (half year, and a year later respectively) impacted the roll out of OHS in these regions. Further, only 38 of the 64 (59 per cent) RECOHS members had received OHS training.<sup>3</sup>
- RECOHS also convened only once in 2024 instead of the required two times. In 2023, one RECOHS did not meet at all. Further, despite the heightened OHS risks resulting from the 2025 restructuring, only two of the seven committees had met at the time of the audit.

16. The Mental Health Forum, that should have played a key role during the 2025 organizational restructuring, did not effectively coordinate the collective response by different stakeholders, to mitigate the negative toll the process had on staff health and wellbeing. This was partly because the Forum met only once in 2025 before the restructuring began.

**(1) The UNHCR Division of People Management should review the composition of and elevate ACOHS to a Director-level chaired body with enhanced authority to oversee risk mitigation, monitor accountability and provide OHS input into strategic organizational decision-making.**

*UNHCR accepted recommendation 1 and stated that it will strengthen ACOHS governance by appointing a director-level chair and escalate OHS non-compliance to senior executive team. It will also revise the OHS Policy to better define management accountability and update the ACOHS TOR to formalize the enhanced mandate and structure.*

(a) Inadequate workplans and performance indicators to drive the implementation of OHS policy framework

17. Contrary to the OHS policy and manual, operations did not develop country-level plans, and this resulted in inconsistent implementation of OHS activities across regions. Workplans for volunteer OHS focal points were introduced to guide activities to drive policy implementation. However, not all focal points prepared workplans as required, and only 50 per cent of those sampled complied in 2024.

18. There were discrepancies noted between the OHS performance indicators listed in COMPASS and the OHS dashboard. For example, OHS-trained staff were reported as a percentage in one system and as a number in the other. Additionally, COMPASS lacked baselines for all four OHS performance indicators and no results were reported against three of the four indicators in 2023, i.e., (i) number of personnel trained in OHS; (ii) percentage of RECOHS supported by DHR to develop an OHS risk mitigation plan; and (iii) percentage of staff with valid fit-for-work assessments.

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<sup>3</sup> The Southern Africa Bureau RECOH comprising of 11 members was set to close in October 2025.

- (2) The UNHCR Division of People Management should: (a) ensure that annual OHS workplans are developed at headquarters, regional and country levels to drive the implementation of the OHS policy; and (b) develop and cascade OHS performance indicators across the organization, so progress is measured and accountability enhanced.**

*UNHCR accepted recommendation 2 and stated that it will embed an accountability framework within the OHS Policy and develop a performance framework aligned with key performance areas for all managerial levels, supported by measurable performance indicators.*

## **B. Occupational health and safety standards**

### Gaps in adherence to key OHS standards

19. The Cority system was implemented in 2021 to record workplace incidents, accidents, and near-misses. OIOS noted an increase in reported incidents, from 77 in 2022, to 104 in 2023 and 112 in 2024. Many of these incidents stemmed from non-compliance with the standards, such as poor maintenance, substandard electrical work and unsafe building designs, which could have been preventable.

- (a) Incomplete reporting of workplace incidents

20. OIOS noted significant under-reporting of incidents. In 33 of 62 offices (53 per cent) reviewed, incidents were not logged, with staff often unaware of requirements. An analysis of 20 reported cases showed that there was under and tardy reporting of incidents in Cority. Furthermore, according to the April 2024 peer review conducted by another United Nations agency, no timelines were set for reporting, investigating, or correcting incidents. Further, corrective actions were either suspended or not undertaken for several cases reviewed. Under-reporting and poor analysis of incidents hindered risk identification and UNHCR's ability to undertake timely corrective action, thereby increasing the likelihood of repeat incidents and weakening accountability.

- (b) Inadequate management of safety hazards

21. Contrary to the policy, only 195 of 505 offices (39 per cent) had assessed and recorded workplace hazards in UNIFIER as of May 2025. Identified areas of non-compliance in offices remained unrectified. UNIFIER data showed 410 office accommodations (88 per cent) were non-compliant when assessed against 27 set parameters. However, the system did not assess the severity of non-compliance which should be included to support prioritization of issues. A review of the records in UNIFIER for the 62-office premises in the 11 sampled country operations showed that:

- Fifty buildings (81 per cent) did not meet OHS safety standards. For example, in 11 buildings (18 per cent) no fire risk assessments were conducted, and virtual inspections confirmed that fire extinguishers in six buildings (10 per cent) in South Sudan and Mozambique either needed refilling or had expired.
- Offices had not conducted evacuation drills for 23 buildings (37 per cent), and 11 buildings (18 per cent) did not have their electrical installations checked by an accredited electrician. Staff in 58 per cent of these locations were unaware of the requirement to inspect personal electrical equipment and conduct ergonomic assessments.
- Forty (65 per cent) of the offices did not conduct workplace risk assessments. Thus, cracks, mold growth or water leakage in walls in nine (15 per cent) of the buildings were undetected. These buildings also did not have up-to-date maintenance records.

22. OIOS' remote inspections also revealed that older buildings in Tapachula (Mexico) and Bangladesh faced structural risks arising from seismic conditions in the areas, and roof leakages. The offices in Tapachula, Adjumani (South Sudan), Jordan, Mauritania and Syria did not make provisions for access to the offices by persons living with disabilities. Other sub-optimal conditions identified included: (a) overcrowding in Jordan where 10 staff shared a caravan; (b) mosquito breeding outside offices in Bangladesh and Mexico; and (c) excessive heat in offices in Azraq (Jordan) and Malakal (South Sudan).

**(3) The UNHCR Division of People Management should strengthen adherence to OHS standards by institutionalizing the conduct of regular risk assessments and reinforcing the recording and reporting of incidents, so that identified hazards are mitigated in a timely manner.**

*UNHCR accepted recommendation 3 and stated that it will strengthen adherence to OHS standards by integrating OHS performance indicators into workplans and aligning them with organizational objectives as this will ensure meeting OHS requirements set in the OHS manual.*

#### Exclusion of OHS provisions in contracting

23. The OHS Manual leaves OHS requirements during outsourcing, procurement and contracting at the discretion of the staff. It states that Occupational Safety requirements may be included in the request for quotations, and that for construction work the "Guidance to Contractor OHS Requirements" may be provided. Similarly, funded partners were granted the option of deciding whether to follow road safety requirements.

**(4) To reduce the risk of safety-related incidents, the Division of Emergency and Programme Support should institutionalize the systematic inclusion of OHS compliance obligations in all contracting processes, including those related to funded partners.**

*UNHCR accepted recommendation 4 and stated that it will strengthen OHS compliance in contracting by: (a) updating the General Conditions of Contract for Civil Works to reinforce contractors' health and safety obligations; and (b) adding OHS requirements into the partnership terms to reinforce compliance with national OHS standards, including road safety.*

#### Maturity of the OHS arrangement was at basic level

24. Despite progress in OHS framework, the maturity of UNHCR OHS arrangement was at a basic maturity level<sup>4</sup>, with management's focus on incident response rather than prevention.

- UNHCR's OHS arrangement was rated between "reactive and compliant"<sup>5</sup> stages according to the 2024 peer review conducted by another United Nations agency. This indicated that foundational practices were in place, but safety was still seen as a cost rather than an investment, and accountability for safety practices was limited. The peer review identified non-compliance with standards as the area with the lowest score.

<sup>4</sup> OHS maturity by Delphi and Fuzzy has four levels: (i) Absent where OHS measures are not in the agenda of the organization; (ii) Basic where the organization acts as a reactive actor in OHS; (iii) Advanced where the organization is proactive to OHS issues and OHS is present in organization and process systems; and (iv) Institutionalized where OHS is anchored in the organization's strategy and culture and considered as a lever of global performance.

<sup>5</sup> The review considered a safety maturity journey that progresses from basic, reactive, compliant, proactive and resilient stages.

- Based on the UN-system workplace mental health and wellbeing strategy scorecard (2024), UNHCR’s mental health and psychosocial well-being arrangement was classified as “approaching requirements”, implying that it was implemented in a reactive manner. This was despite recommendations that at a minimum, all United Nations agencies achieve “meets requirements.”
- A self-assessment conducted by the Mental Health Forum also identified 2 of the 12 indicators from the UN-system workplace mental health and wellbeing strategy score as approaching requirements, i.e., on mental health literacy, and stigma reduction and actions to address these were underway.

25. UNHCR needed to conduct a cost-benefit analysis to identify what advancement in OHS maturity was possible within its resources as any further advancement in the maturity stage would come at an additional cost.

**(5) The UNHCR Division of People Management should develop a roadmap to advance the maturity of the OHS system.**

*UNHCR accepted recommendation 5 and stated that it will develop and disseminate a multi-year roadmap with phased implementation targets, to advance the maturity of the OHS system.*

### C. Effectiveness of core activities

There was need to address road safety hazards

26. The leading cause of work-related injuries and fatalities was road traffic crashes with 337 road crashes, 524 injuries and 100 fatalities between 2021 and 2024. When benchmarked against another United Nations organization, UNHCR had a greater rate<sup>6</sup> of crashes. UNHCR’s investigations into the crashes were impacted by poor documentation submitted by country operations and limited collaboration between outsourced investigative services in the UK and field offices.

27. OIOS noted that the measures to address identified crash causes were ineffective due to several gaps, as below:

- **Poor partner accountability:** An analysis of crash data (2020–2024) showed funded partner drivers caused some 68 per cent of accidents and fatalities, and UNHCR drivers caused the remaining 32 per cent. However, corresponding guidance was annexed to partnership agreements with compliance left at the discretion of drivers, and this impacted effectiveness in reducing crashes.
- **Deficient vehicle tracking technology:** While excessive speeding was identified as a root cause of the crashes, 32 per cent of UNHCR vehicles were not fitted with Vehicle Tracking Systems (VTS). Moreover, the VTS only monitored compliance with the maximum speed limit in each country, whereas 89 per cent of collisions occurred in lower speed road segments.
- **Weak management and supervision:** Management in high-crash countries did not develop local road safety plans nor enforce safe driving protocols, such as speed limits, seatbelts, and avoiding phone use when driving. Further, the two-person Road Safety Unit was unable to effectively

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<sup>6</sup> The rate of crashes (per million kilometers travelled) compares the number of crashes to distance travelled, indicating overall travel risk/exposure over time.

monitor operations involving an estimated number of 8,000 drivers (including partner drivers), 7,214 vehicles, and 142 country offices.

- **Delays in analyzing data on road crashes:** Delays of over a year in analyzing road crash investigations impacted timely decision making.

28. Addressing these gaps would protect UNHCR staff, partners, and the public from injury and death, reduce accident costs and safeguard the organization from reputational damage.

**(6) To address systemic road safety gaps, UNHCR Division of Resource Management should: (a) reinforce road safety structures and systems including vehicle tracking technology and crash investigations; and (b) monitor the implementation of local road safety plans in high-risk countries.**

*UNHCR accepted recommendation 6 and stated that it will reinforce road safety systems by expanding the use of geofencing and vehicle tracking technology to monitor compliance in high-risk areas. It also committed to issuing improved crash-reporting guidance and supporting operations in implementing and monitoring local road safety plans.*

#### Management of UNHCR staff accommodations needed strengthening

29. Under its duty of care to staff, UNHCR managed 113 guesthouses in 28 countries as of March 2025, that were meant to provide decent accommodation for staff.

(a) Need to further improve compliance with the health and safety standards

30. Following the 2017 OIOS audit of UNHCR arrangements for staff accommodation in field operations, minimum health and safety standards were established, raising average compliance from 28 per cent in 2021 to 90 per cent in 2024. Some locations, including South Sudan and Nigeria, remained noncompliant, with issues such as undersized rooms, leaking roofs, and fire incidents. UNHCR could further reinforce the compliance with health and safety standards in staff accommodation.

(b) Need to improve efficiency and financial control

31. UNHCR collected \$4.7 million in guesthouse rental income in 2024. This, however, did not cover their annual maintenance costs, estimated at about \$5 million. Only six per cent of rental income was reinvested against a target of 25 per cent. These figures indicated that guesthouses were operating at a loss, yet UNHCR subsidies were no longer sustainable. A review of the controls over the management of UNHCR guesthouses also revealed the following inefficiencies:

- In 2024, UNHCR guesthouses had a global occupancy rate of 50 per cent up from 47 per cent in 2023, which was low. Further, no documentation was available to provide evidence of a review of reasonableness of rates charged by the guesthouses to cover their costs. The funding crisis presented an opportunity to review rates and explore more efficient measures such as having joint guesthouses with other UN agencies and/or assessing other available accommodation for staff.
- Twenty guesthouses in 12 countries recorded 0–10 per cent annual occupancy, e.g., Aysaita (Ethiopia), Babikri and Tunydbah (Sudan), and Sana'a (Yemen). No justification was provided for maintaining these guesthouses and no decision had been reached on whether to close them.

32. In addition, UNHCR collected 24 per cent of the rent in cash, while the audit noted that proper records were not maintained with financial data fragmented, incomplete and some unavailable and therefore unreliable. This raised the risk of errors and unreported income going undetected.

**(7) The UNHCR Division of People Management should, in collaboration with the Divisions of Resource Management, and Emergency Program Support: (a) review the viability of continued investment in underutilized guesthouses; and (b) strengthen financial controls over rent collection.**

*UNHCR accepted recommendation 7 and stated that it will revise the 2019 Administrative Instruction on UNHCR-provided accommodation to enhance oversight, improve guesthouse efficiency, and support operations in assessing low-occupancy facilities for rationalization. Additionally, it will strengthen rent-collection controls by developing an online payment system to reduce cash transactions.*

## **D. Mental health and psychosocial well-being**

Implementation of the mental health and psychosocial well-being strategy was in its introductory stage

33. Poor mental health reduces staff productivity and results in staff absences and high turnover, affecting UNHCR's ability to deliver on its mandate. Key psychosocial stressors identified by respondents to the OIOS survey<sup>7</sup> included unclear employment status, work-family conflicts, long hours, high demands, and conflicting priorities. This, and working in high-risk, non-family duty stations with heavy workloads, exposed staff to high mental health and well-being risk.

34. UNHCR launched the mental health and wellbeing strategy in 2023 to address the risk. However, investment in support and prevention remained limited, and so was the effectiveness of the various measures.

- UNHCR's performance in the 2024 UN-wide health and wellbeing survey was above the average score for the United Nations. However, it had lowest scores on manager education and training, mental health literacy, and stigma reduction activities. This was attributed to the absence of a psychosocial risk management tool<sup>8</sup> and a mental health literacy programme.
- While the well-being platform offered support programmes in multiple languages, it was not well known among staff and thus not well utilized.
- Key actions meant to support staff mental health stipulated in the 2023–2024 action plan remained outstanding, e.g., improving mental health insurance coverage, expanding services for families, and strengthening external support and stakeholder collaboration to foster a supportive culture.
- There were inconsistencies in staff access to mental health services. For instance, staff in South Sudan had access to psychosocial support while staff in Bangladesh and Mauritania did not have this access. Support provided to staff in high-risk duty stations was restricted to a maximum of four counselling sessions from a Rome-based institute.
- Unlike other international organizations, UNHCR did not conduct post-assignment psychological assessments for staff returning from D/E duty stations, despite a UNHCR staff wellbeing and

<sup>7</sup> OIOS conducted an audit survey on mental health in June 2025 covering the 11 country operations sampled in the audit.

<sup>8</sup> In 2025, UNHCR piloted a tool to measure psychosocial risks in the work environment and assess the impact on mental and general health outcomes as well as organizational outcomes.

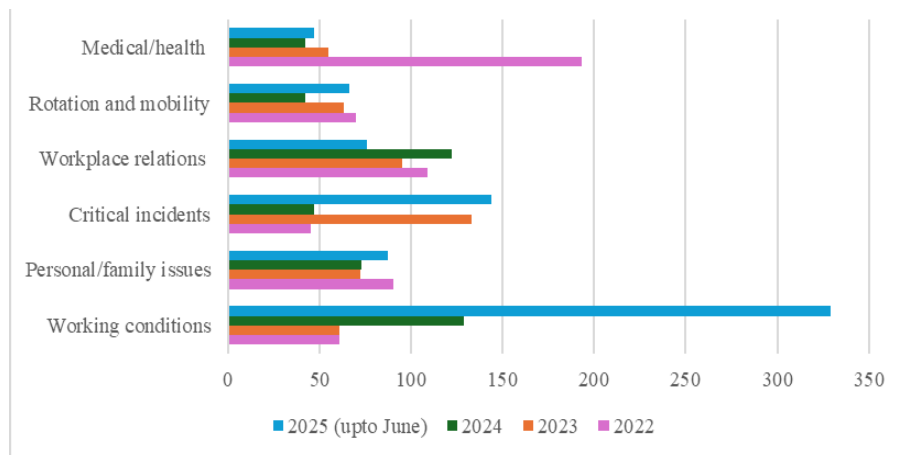
mental health report (2016) indicating that its staff were four times more likely to get a post-traumatic stress disorder.

35. Additionally, there was an increased need for UNHCR to make important advancements in implementing the mental health and wellbeing strategy to help address the increased mental health risk arising from the recent UNHCR restructuring. UNHCR should consider the following:

(a) Increased reported cases of issues indicative of mental health issues

36. The funding crisis and UNHCR restructuring, marked by office closures, 4,400 job cuts, and post downgrades heightened staff stress and anxiety as was reported through formal and informal systems. Chart 1 below shows a surge of requests for psychosocial support in 2025 to address working conditions.

**Chart 1 – Psychosocial case types by year**



37. Further, the sick leave rates increased from 1.91 per cent (January–June 2023) to 1.99 per cent in 2024 and 3.04 per cent in the same period in 2025. This increase could likely be partially attributed to the restructuring. In any event, the rising trend indicated a need for a detailed analysis of cases to understand and address the underlying causes of the increase.

(b) UNHCR psychosocial support initiatives were perceived to have limited effectiveness

38. In response to the rapid changes due to the restructuring in 2025, UNHCR introduced several psychosocial support measures including: (i) Ubuntu cafés by Ombudsman’s office; (ii) the Rapid Response Line (RRL) by the Global Staff Council; (iii) mental health webinars and career support programs by the Global Learning and Development Centre; (iv) deployment of peer support advisors; and (v) provision of stress management and well-being resources on the well-being platform. However, only 29 per cent of respondents to the OIOS survey felt the measures above helped them cope with and manage stress. OIOS noted the following:

- UNHCR did not conduct risk assessments to proactively identify at-risk staff, guide support decisions and/or tailor assistance to staff needs. Multiple psychosocial services were not mapped to ensure effective coordination and referral processes.
- Many staff were avoiding formal support systems due to fear of stigma and concerns about potential repercussions to their careers.

- Some restructuring support initiatives were short-lived and failed to provide sustained assistance. For example, Ubuntu Cafés ended in May 2025 after only 12 sessions due to resource constraints, despite ongoing staff reductions throughout the remainder of the year.
- The support provided focused on staff facing job losses, while retained staff also struggled with survivors’ guilt, heavier workloads, and anxiety over future cuts.
- No mechanisms were instituted to ensure quality of service in training and supervision of support provided to staff. For example, RRL volunteers had no official training on key human resource policies, yet these matters dominated their discussions with some 100 staff they met.

(c) Inadequate data analyses to inform decision making

39. Available information was not analyzed to identify issues that could be addressed corporately. For instance, an analysis by the Global Staff Council showed that most staff had concerns about: (i) ineffective communication by managers on evolving situations and the rationale for post cuts/downgrades; (ii) insufficient information on entitlements, processes and prospects for colleagues losing their jobs; (iii) limited consideration for special situations, e.g., pregnant staff at the time; and (iv) delayed replies to queries by the then Division of Human Resources. Staff noted that these issues contributed to their perceptions of betrayal, unfair treatment and general anxiety.

40. No mechanisms were instituted to monitor staff well-being during the restructuring, leaving mental health incidents potentially undetected. UNHCR did not collect data on prevalence, nature, severity of staff concerns nor the effectiveness of support initiatives. UNHCR instead relied on anecdotal reports of severe incidents, e.g., staff breaking down in public, suicide attempts and stress-induced strokes, which could not be independently verified.

41. The restructuring revealed inadequate crisis preparedness and surge capacity for mental health support. The Global Staff Council and Ombudsman noted that better management by UNHCR could have reduced impact on departing and remaining staff. Capturing lessons learned is essential for strengthening mental health support and improving the work environment in future restructuring.

**(8) The UNHCR Division of People Management should take measures to advance the implementation of the mental health strategy, notably through: (a) enhancing the use of the Psychosocial Risk Management tool; and (b) integrating the lessons from the restructuring into the strategy.**

*UNHCR accepted recommendation 8 and stated that it will: (a) monitor the number of operations using the Psychosocial Risk Management tool or reporting duty of care risks, (b) pursue improvements in the organization’s mental health performance per its scorecard, and implement the recommendations drawn from the Mental Health Forum on lessons learned from the 2025 restructuring.*

## E. Resourcing

Measures to mitigate impact of OHS staff capacity and funding reductions were yet to be assessed

42. UNHCR did not have dedicated OHS staff other than three full-time OHS staff at headquarters level. UNHCR also did not have criteria against which the reasonableness of staff resource allocations to OHS activities could be assessed. Further, against the backdrop of increased OHS risks, all OHS positions at the Service, Section and Unit levels were downgraded in 2025. This may impact on the gains made since the launch of OHS in 2021, as capacity is reduced despite increased workload.

43. In the absence of dedicated staff at bureau and country levels, staff that served as ACOHS and RECOHS committee members as well as focal points handled OHS responsibilities alongside their full-time roles. UNHCR established a network of 448 focal points at headquarter divisions, and bureau and country levels. However, per the UNIFIER system data, six out of 62 field office locations sampled (10 per cent) had no OHS focal points. The discontinued positions and downgrading of posts under UNHCR's recent restructuring were expected to reduce the number of focal points by between 30-40 per cent, thereby significantly impacting OHS activities. The Unit was yet to assess how staff reductions and position downgrades would impact on its activities, especially the focal point system.

**(9) The UNHCR Division of People Management should assess the impact of budget cuts and restructuring on its OHS programme and update its OHS strategy to identify activities to be prioritized within available resources, including by adopting more cost-effective measures.**

*UNHCR accepted recommendation 9 and stated that ACOHS will assess the effects of restructuring and resource constraints and based on this, update the OHS strategy to focus on high-priority and cost-efficient activities, explore collaboration with other United Nations entities, and expand e-learning as a core training approach, potentially making it mandatory.*

#### **IV. ACKNOWLEDGEMENT**

44. 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.

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of UNHCR arrangements for Occupational Health and Safety

Rec. no.	Recommendation	Critical <sup>9</sup> / Important <sup>10</sup>	C/ O <sup>11</sup>	Actions needed to close recommendation	Implementation date <sup>12</sup>
1	The UNHCR Division of People Management should review the composition of and elevate ACOHS to a Director-level chaired body with enhanced authority to oversee risk mitigation, monitor accountability and provide OHS input into strategic organizational decision-making.	Important	O	Receipt of: (i) designation of a director-level chair for ACOHS; (ii) the revised OHS Policy with clearly defined accountability framework; (iii) updated ACOHS Terms of Reference; and (iv) establishment of an escalation process for OHS non-compliance to the Senior Executive Team.	31 December 2026
2	The UNHCR Division of People Management should: (a) ensure that annual OHS workplans are developed at headquarters, regional and country levels to drive the implementation of the OHS policy; and (b) develop and cascade OHS performance indicators across the organization, so progress is measured and accountability enhanced.	Important	O	Receipt of: (i) an OHS performance framework; and (ii) annual OHS workplans for all levels informed by risk assessments.	30 June 2027
3	The UNHCR Division of People Management should strengthen adherence to OHS standards by institutionalizing the conduct of regular risk assessments and reinforcing the recording and reporting of incidents, so that identified hazards are mitigated in a timely manner.	Important	O	Covered in the listed actions for recommendation 3.	31 December 2026
4	To reduce the risk of safety-related incidents, the Division of Emergency and Programme Support should institutionalize the systemic inclusion of OHS compliance obligations in all contracting processes, including those related to funded partners.	Important	O	Receipt of: (i) the updated General Conditions of Contract for Civil Works; and (ii) the revised partnership terms including explicit OHS compliance obligations.	31 December 2026

<sup>9</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>10</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>11</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>12</sup> Date provided by UNHCR in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of UNHCR arrangements for Occupational Health and Safety

Rec. no.	Recommendation	Critical <sup>9</sup> / Important <sup>10</sup>	C/ O <sup>11</sup>	Actions needed to close recommendation	Implementation date <sup>12</sup>
5	The UNHCR Division of People Management should develop a roadmap to advance the maturity of the OHS system.	Important	O	Receipt of the approved OHS maturity roadmap detailing milestones and timelines for phased implementation.	31 December 2026
6	To address systemic road safety gaps, UNHCR Division of Resource Management should: (a) reinforce road safety structures and systems including vehicle tracking technology and crash investigations; and (b) monitor the implementation of local road safety plans in high-risk countries.	Important	O	Receipt of: (i) evidence demonstrating actions taken to reinforce road safety; and (ii) instituted arrangements for monitoring implementation of local road safety plans in high-risk countries.	31 December 2026
7	The UNHCR Division of People Management should, in collaboration with the Divisions of Resource Management, and Emergency Program Support: (a) review the viability of continued investment in underutilized guesthouses; and (b) strengthen financial controls over rent collection.	Important	O	Receipt of: (i) assessments supporting the closure of or justifying continued maintenance of underutilized guesthouses; and (ii) implementation of the online payment module.	30 June 2027
8	The UNHCR Division of People Management should take measures to advance the implementation of the mental health strategy, notably through: (a) enhancing the use of the Psychosocial Risk Management tool; and (b) integrating the lessons from the restructuring into the strategy.	Important	O	Receipt of: (i) updated mental health strategy informed by the lessons learned from the 2025 restructuring; and (ii) system reports evidencing increased uptake of the PSRM tool by operations.	30 June 2027
9	The UNHCR Division of People Management should assess the impact of budget cuts and restructuring on its OHS programme and update its OHS strategy to identify activities to be prioritized within available resources including by adopting more cost-effective measures.	Important	O	Receipt of updated OHS strategy reflecting results of the assessment done by ACOHS on the effects of restructuring on staff OHS.	31 December 2026

# **APPENDIX I**

## **Management Response**

## MANAGEMENT RESPONSE

## Audit of UNHCR arrangements for Occupational Health and Safety

Rec. no.	Recommendation	Critical <sup>13</sup> / Important <sup>14</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
1	The UNHCR Division of People Management should review the composition of and elevate ACOHS to a Director-level chaired body with enhanced authority to oversee risk mitigation, monitor accountability and provide OHS input into strategic organizational decision-making.	Important	Yes	Director, DPM	31 December 2026	<b>Actions:</b> a) Implement Director level leadership for ACOHS. b) ACOHS to escalate non-compliance and undertake annual reporting to the Senior Executive Team c) Review UNHCR OHS Policy and update authority and accountability of line management. d) Review the Advisory Committee on Occupational Health and Safety (ACOHS) TOR outlining the revised structure, roles, and responsibilities.
2	The UNHCR Division of People Management should: (a) ensure that annual OHS workplans are developed at headquarters, regional and country levels to drive the implementation of the OHS policy; and (b) develop and cascade OHS performance indicators across the organization, so progress is measured and accountability enhanced.	Important	Yes	Chief, Health & Wellbeing Section, DPM	30 June 2027	<b>Actions:</b> a) Document accountability framework within the OHS Policy and ensuring escalation of non-compliance to the Senior Executive Team. b) Develop OHS performance framework aligned with Individual Key Performance

<sup>13</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>14</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>13</sup> / Important <sup>14</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>Areas cascaded to all operational areas of management from Regional Bureau, Representatives, and Heads of Offices that will be put in place to tackle or mitigate performance gaps, monitor progress based on Key Performance Indicators (KPIs) and metrics.</p> <p>c) Monitor compliance of conducting regular risk assessments and recording and reporting of safety incidents.</p>
3	The UNHCR Division of People Management should strengthen adherence to OHS standards by institutionalizing the conduct of regular risk assessments and reinforcing the recording and reporting of incidents, so that identified hazards are mitigated in a timely manner.	Important	Yes	Chief, Health & Wellbeing Section, DPM	31 December 2026	<p><b>Action</b></p> <p>Link OHS performance indicators developed to the Workplans to be aligned with organizational objectives and meeting the requirements set in the OHS Systems Manual.</p>
4	To reduce the risk of safety-related incidents, the Division of Emergency and Programme Support should institutionalize the systemic inclusion of OHS compliance obligations in all contracting processes, including those related to funded partners.	Important	Yes	Head of Supply Management Section and Head of Programme and Technical Support Section, DEPS	31 December 2026	<p><b>Comments:</b></p> <p>a) UNHCR includes an Annex in all commercial contracts containing the UN Supplier Code of Conduct, which sets out general health and safety provisions aligned with ILO Conventions, Recommendations and Codes of Practice, and international labour standards.</p> <p>b) Acceptance of the UN Supplier Code of Conduct is mandatory for UNHCR's vendor registration process for commercial suppliers</p>

Rec. no.	Recommendation	Critical <sup>13</sup> / Important <sup>14</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>and is included in all UNHCR solicitation documents.</p> <p>c) In UNHCR commercial contracts, the Contractor agrees that UNHCR is not responsible for providing life, health, accident, travel or any other insurance coverage which may be necessary in respect of any personnel performing services under the contract.</p> <p>d) At present UNHCR has the understanding that partners are already obliged and complying with their national OHS obligations. OHS is very important to UNHCR. UNHCR is in the process of revising the terms of the Partnerships and intends to add a provision to enhance partners' compliance with their country's OHS legal obligations including road safety.</p> <p><b>Actions:</b> DEPS (SMS and PTSS) in coordination with the Legal Affairs Service (LAS) will:</p> <p>a) Strengthen OHS provisions in the upcoming update of the UNHCR General Conditions of Contract (GCC) for Civil Works. This update will complement the UN Supplier Code of Conduct health and safety principles, reinforcing the contractor's OHS obligation to mitigate risks in construction projects implemented directly,</p>

Rec. no.	Recommendation	Critical <sup>13</sup> / Important <sup>14</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>acknowledging the construction sector's higher exposure to safety related accidents. The revised GCCs are expected in Q3 2026 and will apply immediately to all UNHCR solicitations and commercial contracts for construction works.</p> <p>b) Revise to include a provision related to OHS in the partnership terms. The revised Terms will be published in Q4, 2026, to implement 2027 Partnership Agreements.</p>
5	The UNHCR Division of People Management should develop a roadmap to advance the maturity of the OHS system.	Important	Yes	Chief, Health & Wellbeing Section, DPM	31 December 2026	<p><b>Actions:</b></p> <p>a) Develop a multi-year roadmap on OHS maturity with phased implementation targets.</p> <p>b) Socialize all levels of the organization on the roadmap while outlining responsibilities and accountabilities at all levels.</p>
6	To address systemic road safety gaps, UNHCR Division of Resource Management should: (a) reinforce road safety structures and systems including vehicle tracking technology and crash investigations; and (b) monitor the implementation of local road safety plans in high-risk countries.	Important	Yes	Head Global Mobility and Infrastructure, DRM	31 December 2026	<p>DRM is strengthening road safety systems by geofencing high-risk areas to monitor speed compliance through VTS devices, issuing guidance to improve the quality of traffic crash reporting. DRM will further guide operations in implementing road safety plans and establish mechanisms to monitor their impact.</p>
7	The UNHCR Division of People Management should, in collaboration with the Divisions of Resource Management, and Emergency Program Support: (a) review the viability of continued investment	Important	Yes	Deputy Director, DPM and Deputy	30 June 2027	<p><b>Actions:</b></p> <p>1. DPM in collaboration with other Divisions (DEPS &amp; DRM) to review</p>

Rec. no.	Recommendation	Critical <sup>13</sup> / Important <sup>14</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
	in underutilized guesthouses; and (b) strengthen financial controls over rent collection.			Controller, DRM		<p>UNHCR/AI/2019/8 Administrative Instruction on UNHCR- provided accommodation in the Field:</p> <p>(a) To strengthen accountability, guesthouse efficiencies management and financial controls. In addition, provide guidance to operations in analysis of underperforming guesthouses, including considerations for merging with other agencies or closure.</p> <p>(b) To strengthen financial controls over rent collection at guesthouses, UNHCR, subject to the availability of funding, in close collaboration with WFP, is developing an online payment module that will be integrated into the UN Booking Hub platform with the objective of reducing cash payments to the extent possible.</p>
8	The UNHCR Division of People Management should take measures to advance the implementation of the mental health strategy, notably through: (a) enhancing the use of the Psychosocial Risk Management tool; and (b) integrating the	Important	Yes	Chief, Health & Wellbeing Section, DPM	30 June 2027	<p><b>Actions:</b></p> <p>a) Psychosocial Wellbeing Unit (PWU) reports on the number of operations participating in the PSRM or indicating duty of care risk in the operations risk register.</p>

Rec. no.	Recommendation	Critical <sup>13</sup> / Important <sup>14</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
	lessons from the restructuring into the strategy.					<p>b) UNHCR to advance the implementation of the MH&amp;W strategy with the aim of improving the MH scorecard result by October 2026.</p> <p>c) Implement the recommendations stemming from the Mental Health Forum facilitated discussions on lessons learnt following the 2025 restructuring.</p>
9	The UNHCR Division of People Management should assess the impact of budget cuts and restructuring on its OHS programme and update its OHS strategy to identify activities to be prioritized within available resources including by adopting more cost-effective measures.	Important	Yes	Chief, Health & Wellbeing Section, DPM	31 December 2026	<p><b>Actions:</b></p> <p>a) ACOHS to conduct a comprehensive review of OHS programme and develop a revised strategy.</p> <p>b) Review OHS strategy to cover activities which will be prioritized within available resources and more cost-effective measures. Refocus resource utilization and explore joint UN Agency interventions.</p> <p>c) Expand OHS e-learning roll out and explore the possibilities of making a mandatory course.</p>