



INTERNAL AUDIT DIVISION

REPORT 2019/003

Audit of the regional operations for Northern Europe in Sweden for the Office of the United Nations High Commissioner for Refugees

There was a need to address control weaknesses in planning and resource allocation, procurement and vendor management, fair protection process and documentation, and security of persons of concern from violence and exploitation

**29 January 2019
Assignment No. AR2018/121/04**

Audit of the regional operations for Northern Europe in Sweden for the Office of the United Nations High Commissioner for Refugees

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the regional operations for Northern Europe in Sweden for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the Regional Representation was discharging its mandated responsibilities of supporting governments in providing international protection and seeking durable solutions for persons of concern within the region in a cost-effective manner and in compliance with UNHCR's policy requirements. The audit covered the period from 1 January 2016 to 31 March 2018 and included a review of: (a) planning and resource allocation; (b) procurement and vendor management; (c) fair protection process and documentation; and (d) security from violence and exploitation.

There was a need for the Regional Representation to strengthen: (i) the planning and resource allocation processes; (ii) management supervision arrangements over procurement and vendor management; (iii) advocacy activities towards the improvement of reception conditions; and (iv) oversight and monitoring activities over security from violence and exploitation, including detention conditions.

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

- Ensure that the budget allocation of resources reflects the nature of the regional operations, and put in place procedures to adequately align risk identification with the strategic priorities and the operational context and to ensure that critical emerging risks are captured in the risk register in a timely manner;
- Ensure that staff involved in supply matters and members of the Local Committee on Contracts are aware of UNHCR procurement rules and procedures, procurement needs are identified and procurement plans developed, and a Vendor Review Committee is established to assess vendor performance and the accuracy of the vendor database is periodically reviewed;
- Strengthen oversight over reception conditions and the quality of asylum decision-making through: (i) adherence to established and sufficiently resourced monitoring plans; and (ii) revision of the existing criteria for selecting reception centres to visit; and
- Ensure that conditions in detention centres are satisfactory, detainees have access to legal assistance within established timelines and minors are not detained, and capacity building activities are implemented targeting police guards and social workers.

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

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Audit of the regional operations for Northern Europe in Sweden for the Office of the United Nations High Commissioner for Refugees

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the regional operations for Northern Europe in Sweden for the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. The UNHCR Regional Representation for Northern Europe in Sweden (hereinafter referred to as the 'Regional Representation') was established in 1985. As of December 2017, the number of persons of concern to UNHCR across the region stood at 788,752 with the largest number (327,709) being hosted by Sweden. The vast majority of them were stateless persons (366,285) and refugees (359,703). The persons of concern were mainly from Afghanistan, Iran, Syria, Iraq and Somalia.
3. The Regional Representation's strategy was to promote Northern Europe as 'the region of excellence' in which the countries in the region would be motivated and supported to strive for continuous refinement and implementation of asylum related laws and policies, in line with international standards. The Regional Representation's thematic priorities included: access to territory and quality asylum procedures including non-penalization for irregular entry; enhanced quality and efficiency of asylum procedures with particular focus on child asylum claims and best interests; facilitation of integration, in particular through family reunification; and ending statelessness by 2024.
4. The Regional Representation had a Regional Office in Stockholm and Liaison Offices in Copenhagen, Denmark and Vilnius, Lithuania. It was headed by a Regional Representative at the D-1 level who was in charge of UNHCR operations in Sweden and seven other countries including Denmark, Finland, Latvia, Lithuania, Norway, Iceland and Estonia, and who reported to the Director of the Bureau for Europe based in Geneva. As of May 2018, the Regional Representation had 12 international staff, 3 national officers and 9 national general service staff. The Regional Representation's total expenditure for 2016 and 2017 was \$3.6 million and \$3.5 million respectively. It entered into project partnership arrangements with four partners in both 2016 and 2017. The expenditure through partners amounted to \$178,518 and \$333,947 in 2016 and 2017 respectively which accounted for 29 and 48 per cent respectively of the Representation's programme related expenditure during the period.
5. Comments provided by UNHCR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess whether the Regional Representation was discharging its mandated responsibilities of supporting governments in providing international protection and seeking durable solutions for persons of concern within the region in a cost-effective manner and in compliance with UNHCR's policy requirements.
7. This audit was included in the 2018 risk-based internal audit work plan of OIOS due to risks and challenges associated with provision of quality asylum systems and procedures, combating statelessness and enabling local integration as one of the long-term solutions for persons of concern within the region.
8. OIOS conducted this audit from May to August 2018. The audit covered the period from 1 January 2016 to 31 March 2018. Based on an activity-level risk assessment, the audit covered the following areas:

(a) planning and resource allocation; (b) procurement and vendor management; (c) fair protection process and documentation; and (d) security from violence and exploitation.

9. The audit methodology included: (a) interviews of key personnel; (b) reviews of relevant documentation; (c) analytical reviews of data from Managing for Systems, Resources and People (MSRP), the UNHCR enterprise resource planning system, and performance data from Focus, the UNHCR results-based management system; (d) sample testing of controls using stratified sampling techniques; (e) a visit to the Regional Representation's Liaison Office in Vilnius; and (f) visits to one reception and one detention centre in Lithuania and Estonia respectively.

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

III. AUDIT RESULTS

A. Planning and resource allocation

There was a need to ensure that the allocation of resources reflects the nature of the regional operations and the risk identification process reflects the strategic priorities and the operational context

11. In order to ensure that UNHCR's mandated responsibilities are properly discharged, it is essential that: i) the protection situation of persons of concern is comprehensively assessed and informed by available data on the population of concern; ii) goals and objectives are identified and planned through a participatory process that also takes into account the views of concerned actors including implementing and operational partners and the host country government; iii) goals and objectives are prioritized and aligned with UNHCR's global strategic priorities; iv) protection and operational strategies are defined and harmonized; and v) required outputs and activities are defined, budgets are allocated, and deliverables are established.

12. The Regional Representation developed annual regional operations plans for both 2016 and 2017. The operations plans articulated protection and operational strategies in line with the selected priority areas, which were also aligned with the UNHCR global strategic priorities. The Regional Representation was piloted for the new UNHCR Multi-Year Multi-Partner (MYMP) planning approach and had, in consultation with its governmental and non-governmental partners, developed a MYMP protection and solutions strategy for the period 2018-2022. It also defined key outputs and activities with associated budgets and performance targets for each area.

13. However, when developing the regional operations plan, the Regional Representation did not conduct formal participatory assessments to identify the needs of its persons of concern to inform the strategic direction for its operations for the years 2016 and 2017. It stated that the nature of its operations, which was advocacy oriented, did not necessitate conducting participatory assessments. It was further of the opinion that as it was focusing its strategic direction on networking, lobbying, monitoring and advocating for a strengthened delivery of protection responses and solutions by governments and non-governmental organization partners and therefore, the formal involvement of persons of concern was not required in the planning process. The Regional Representation stated that any issues relating to persons of concern were captured during regular meetings with partners, stakeholders and refugees as well as through monitoring visits of reception and detention centres. The information collected and the results of these monitoring activities were used in the development of the annual plans. OIOS concluded that the explanations provided by the Regional Representation were satisfactory considering the development of the 2018-2022 MYMP protection and solutions strategy that defined the priorities for each country within

the region and the corresponding expected milestones. Therefore, OIOS did not raise a recommendation in this regard.

14. While there was no emergency declaration in any part of the region, the Regional Representation had allocated funds amounting to \$1 million (45 per cent of its budget over the period) under the emergency response programme. The Regional Representation explained that it had received guidance in this regard from the Bureau for Europe as these funds were specifically earmarked for activities relating to persons of concern who were fleeing to the region from areas where emergency situations had been declared. The Regional Representation was unable to provide OIOS with evidence of this guidance to confirm and clarify the underlying justification. OIOS was concerned that such allocation could result in a misrepresentation of the nature of the Regional Representation's operations.

15. The Regional Representation's risk register did not fully reflect the operational context and the strategic priorities set in the regional operations plan. For instance, while the risk of denial of access to territory and the risk of illegal detention were identified and prioritised for action in the 2016 and 2017 operations plans, they had not been included in the risk register with appropriate treatments. The Regional Representation also did not have a systematic process for capturing emerging risks in the risk register as and when necessary. This demonstrated that the risk register was not used as an effective tool in supporting planning and strategic management.

(1) The UNHCR Regional Representation for Northern Europe should: (i) ensure that the budget allocation of resources reflects the nature of the regional operations; and (ii) put in place procedures to adequately align risk identification with the strategic priorities and the operational context and ensure that critical emerging risks are captured in the risk register in a timely manner.

UNHCR accepted recommendation 1 and stated that the Regional Representation with guidance from the Regional Bureau for Europe had revised the 2019 operations plan structure by reducing the number of population planning groups, replacing the emergency response goal with the protection pending solution goal and adjusting the respective objectives to better reflect the allocation of funds. The Regional Representation's Enterprise Risk Management (ERM) focal point had attended ERM training, organized a planning meeting with dedicated discussion on risk management the results of which would be reflected in the 2019 risk register, and would include a risk chapter in the monitoring and mission reports to follow up on risk areas when assessing the situation and as a tool to support capturing any new risks emerging. Recommendation 1 remains open pending receipt of: (i) the updated risk register; and (ii) evidence of a mechanism adopted by the Regional Representation to capture emerging risks that are likely to affect its strategic objectives.

B. Procurement and vendor management

There was a need to strengthen management supervision over procurement and vendor management

16. In order to safeguard the integrity of the sourcing processes and to get value for money from procurement, UNHCR procurement rules and procedures require the Regional Representation to: (a) prepare an annual procurement plan according to the identified needs; (b) establish an effective vendor management system; (c) initiate procurement activities in accordance with the procurement plan to facilitate transparent and competitive procurement; and (d) ensure adequate oversight over procurement activities.

17. Between January 2016 and March 2018, the Regional Representation issued 138 purchase orders to procure goods and services amounting to \$1.6 million. It established a Local Committee on Contracts

(LCC) whose composition was last revised in March 2018. The LCC convened one meeting in 2016 and one in 2017 and deliberated on four contract award cases. OIOS review of the vendor management and procurement activities, including a review of 24 purchase orders totaling \$849,000, indicated the following areas for strengthening:

- The Regional Representation did not prepare annual procurement plans for any of the years under review and had not anticipated its procurement needs at the beginning of each year.
- The Regional Representation did not constitute a Vendor Review Committee to review the vendor registration processes and conduct formal performance evaluations of vendors. It only registered vendors at the time of their selection for a procurement case, instead of conducting a formal evaluation before including them in the vendor database. This resulted in a vendor database with four duplicate identification numbers among the 393 active registered vendors.
- In two procurement cases involving a total of \$122,555, the Regional Representation did not conduct a formal solicitation process to ensure competitive bidding, even if the purchases were above the minimum threshold for each requirement.
- The Regional Representation prepared and approved 53 purchase orders related to office rent, security services, cleaning services, translation services, advertising, and rental of office equipment, telecommunication and internet services worth \$240,677 only after it had received the invoices from the respective vendors.

18. The Regional Representation attributed these shortcomings to a limited number in personnel, especially the absence of a supply officer position in its organizational structure. Whilst understanding the staffing limitations, OIOS was also of the view that the management supervision arrangements over vendor management and procurement activities needed strengthening. This was because the Regional Representation had not included any risks related to supply management in its risk register and had not escalated the capacity concerns to the Bureau for Europe or the Division of Emergency, Security and Supply at headquarters. The issues exposed the Representation to an increased risk of financial losses and failure to receive value for money.

(2) The UNHCR Regional Representation for Northern Europe should strengthen management supervision over vendor management and procurement to ensure, inter alia, that: (i) staff involved in supply matters and members of the Local Committee on Contracts are aware of UNHCR procurement rules and procedures; (ii) procurement needs are identified and procurement plans developed accordingly; and (iii) a Vendor Review Committee is established to assess vendor performance and review the accuracy of the vendor database.

UNHCR accepted recommendation 2 and stated that the Regional Representation had: (i) developed a procurement training plan for its LCC members, managers and admin staff involved in procurement; (ii) partially developed a procurement plan for 2019; and (iii) established a Vendor Review Committee. Recommendation 2 remains open pending receipt of an updated and comprehensive procurement plan for 2019.

C. Fair protection process and documentation

There was a need to strengthen advocacy activities towards the improvement of reception conditions

19. In order to provide persons of concern with access to effective, confidential and timely reception and registration processes it is essential to: (i) maintain appropriate and suitably located reception conditions including in the immediate period following arrival, with processes to identify and refer urgent

and specific needs; (ii) develop and implement standard operating procedures governing the registration and reception processes while ensuring confidentiality and respect for the applicable international legal standards; (iii) deploy competent and adequately trained registration staff; (iv) develop and implement appropriate anti-fraud and corruption controls in the registration and reception processes; and (v) actively monitor the timeliness of the registration process and take steps to address bottlenecks or delays.

20. As of March 2018, there were 220 reception centres across the region that were being operated by or on behalf of the respective governments. Five of them were located in Baltic countries while the remaining 215 were in Nordic countries. The Regional Representation's major role was to support the internal quality management of the respective governments and their partners through monitoring of the conditions in a selection of centres and reporting to the respective governments on any shortcomings identified. The Regional Representation developed standard operating procedures that included criteria which defined a mechanism for selecting reception centres to monitor, and produced brochures on access to legal assistance and counselling for persons of concern in detention. It further conducted capacity building activities that targeted migration officers, border protection guards and legal officers on the role of governments in the protection process of persons of concern and their rights, undertook a number of advocacy activities on the provision of information to persons of concern, and made improvements in accommodation spaces across the region.

21. The Regional Representation developed a framework for assessing the quality of asylum systems and procedures, known as the Quality Assurance Initiative (QAI). During the audit period, it implemented comprehensive QAI in three of eight countries in the region (Lithuania, Latvia and Iceland) based on agreements. The Regional Representation explained that while it advocated for QAI to be conducted in all countries across the region, the selection of the three countries was based on the willingness of the respective governments to cooperate with UNHCR in the context of a QAI project and the quality concerns regarding the asylum practice in these countries identified through prior review of cases. It further stated that, in accordance with the three countries' legislative arrangements, the role of the Border Guards/Police was limited to identification and registration of asylum seekers, while the Asylum/ Migration Offices were in charge of the reception and the refugee status determination. Given that the Regional Representation restricted its role to monitoring and reporting on the reception conditions and the asylum process across the region, it did not develop or implement any anti-fraud and corruption controls nor deploy any staff at these reception centres since the respective governments were running them.

22. However, OIOS review of the Regional Representation's monitoring activities, including the adequacy of controls over the quality of the asylum systems and procedures, and visits to two reception centres in Estonia and Lithuania indicated the following areas that required further strengthening:

- The Regional Representation did not systematically follow its own criteria for the selection of the reception centres it would monitor. In the case of 2 of the 10 centres selected, the actual criteria used differed from the criteria laid down in their own standard operating procedures. In four cases, supporting evidence for the selection was not made available to OIOS. In addition, the criteria used in the selection, such as appearance in print media, logistical reasons, and good reputation for monitoring, when used in isolation, were in OIOS opinion not likely to produce the most suitable centre for a monitoring activity at any point in time.
- The Regional Representation had planned to conduct monitoring visits to two reception centres in each of the five countries in the Nordic region on an annual basis. However, between January 2016 and June 2018, i.e. over a two-and-a-half-year period, it had only conducted 10 (30 per cent) of the 30 planned monitoring visits.

23. Despite the Regional Representation attributing the above-mentioned weaknesses to limitations in its staffing resources, uncoordinated close-down of some of the reception centres, and other competing priorities, it had not identified or prioritised any of the associated risks in its risk register. OIOS was also of the view that despite the Regional Representation's monitoring and advocacy efforts, its procedures for selecting the reception centres for quality control needed strengthening. In addition, the Regional Representation needed to have a long-term and sufficiently resourced action plan for implementing its programme of monitoring visits.

(3) The UNHCR Regional Representation for Northern Europe, in coordination with its partners and the respective governments in the region, should strengthen oversight over reception conditions through: (i) adherence to established and sufficiently resourced monitoring plans; and (ii) revision of the existing criteria for selecting reception centres to visit.

UNHCR accepted recommendation 3 and stated that the Regional Representation had initiated the process of revising its standard operating procedures for reception centre monitoring and was also in the process of developing a reception centre monitoring plan. Recommendation 3 remains open pending receipt of: (i) the revised standard operating procedures for the selection of reception centres for monitoring; and (ii) the 2019 monitoring plan reflecting the reception centres to be visited and how they were arrived at.

D. Security from violence and exploitation

There was a need to strengthen protection interventions, including detention conditions, through improved oversight and monitoring

24. UNHCR's protection policies are based on international human rights frameworks and require the Regional Representation to carry out advocacy campaigns and establish a coordination mechanism with all stakeholders to promote an environment free of crime, conflict, harassment and discrimination on the basis of gender, race, language and religion. These policies provide detailed guidance on the cooperation with all the humanitarian actors, preparation of proactive strategies, development of procedures and systems of support to the persons in need of international protection, setting up of monitoring and reporting tools, and advocacy on the enactment of national laws and regulations for the safety and equality of women, men, boys and girls without any discrimination of gender, age, race, religion and language.

25. The Regional Representation had established a formal system of ensuring that protection needs of persons of concern were brought to the attention of relevant authorities across the region. It made several submissions of confidential comments on amendments to laws affecting migration to the region. In Lithuania and Norway, the Regional Representation participated in parliamentary hearings pertaining to asylum seekers and made recommendations to change the criteria applied in the assessment of child protection services.

26. The Regional Representation also conducted several capacity building activities that targeted relevant law enforcement units and legal practitioners on the treatment of children in asylum procedures, and facilitated focus group discussions as part of its monitoring activities to understand the problem of Un-Accompanied and Separated Children (UASC). In Lithuania and Latvia, in coordination with the respective governments' ombudsperson's office, it undertook advocacy activities on child protection and entered memoranda of understanding with the Border Control Units with regard to access to persons of concern.

27. However, OIOS review indicated the following areas in the Regional Representation's protection strategy which needed further strengthening:

- The Regional Representation, in collaboration with its partners and the Bureau for Europe, conducted several studies on immigration patterns of UASC, supported European states and other practitioners to better operationalize their response to the protection needs of UASC across all European states and innovation projects such as the Sweden Co-LAB which was aimed at improving child protection systems especially reception conditions and best interest assessment in Sweden. However, all these efforts were restricted to Norway and Sweden despite the Regional Representation's mandate extending to six other countries across the region. The Regional Representation stated that Co-LAB was a pilot project which would subsequently be cross-fertilized in other countries across the region.
- Access to territory was one of the areas prioritized in the Regional Representation's 2017 protection strategy after concerns about the denial of access to territory through enactment of restrictive laws in some countries in the region been raised. However, the Regional Representation only concentrated its border monitoring activities in two countries in the region (Lithuania and Latvia). It only conducted one such activity in Estonia and none in the Nordic region. The Regional Representation justified its decision of not conducting border monitoring activities in Estonia due to the absence of a memorandum of understanding with the Government, and in the Nordic region to its assessment that the overall protection environment in Nordic countries was in line with the recommended standards set by the Dublin regulation on international protection for all asylum seekers in the European Union Member States, despite also highlighting some level of deterioration of the protection space in these countries in recent times. It further asserted that various players including non-governmental organizations and national governments were regularly monitoring access to the protection space in the region. Based on this justification, the Regional Representation was effectively accepting the risk of refoulement in the Nordic countries and, therefore, OIOS did not raise a recommendation in this area.
- The Regional Representation had reported that all countries in the region had enacted laws that prevented illegal detention and detention of minors no matter the circumstance. However, in Lithuania OIOS noted two cases where families with minors were kept in detention. For instance, at one Foreign Registration Centre, which was partly serving as a regular reception centre and partly as a detention centre, OIOS noted that two families with minors below 10 years were kept on the detention side of the centre, one of whom had spent there more than 10 days without access to any legal assistance. In addition, the reception centre did not have any arrangements for special/emergency cases. The same premises, which were in most cases over-crowded, served everybody, including families with children, regardless of the size of the family. Furthermore, according to staff present during the OIOS visit, no capacity building on the rights of persons of concern and the role of host governments had been conducted for the police guards and social workers at this centre.

28. The Regional Representation cited, in addition to the need to obtain the respective governments' support, funding and staffing shortfalls as the main causes of these control weaknesses. However, OIOS was also of the view that the Regional Representation had not prioritized the need for capacity building initiatives for detention police guards and social workers. OIOS was concerned that border monitoring would not be getting sufficient attention despite being highlighted as UNHCR's strategic priority area in the region.

(4) The UNHCR Regional Representation for Northern Europe, in coordination with its partners and the government of Lithuania, should put in place an action plan to ensure that: (i) conditions in detention centres are satisfactory; (ii) detainees have access to legal assistance within established time lines and minors are not detained; and (iii) capacity building activities are implemented targeting police guards and social workers.

UNHCR accepted recommendation 4 and stated that the Regional Representation had revisited and strengthened its protection arrangements by putting in place mechanisms whereby: detainees who may wish to apply for asylum could request information; visits of the lawyer/social worker would be accelerated; weekly partner visits to the detention centre and monthly/quarterly visits to monitor detention conditions would be arranged; and access to legal aid and implementation of the Supreme Court decision prohibiting detention of children in Lithuania would be followed up on. UNHCR also stated that the Regional Representation was in the process of: negotiating access to all detained irregular migrants; updating its 2019 action plan for field visits to detention centres to assess detention conditions of asylum-seekers and that no child would be detained; conducting an evaluation of the state Legal Aid system in the asylum procedure; and developing a capacity building plan for police, border guards and social workers. Recommendation 4 remains open pending receipt of: (i) the finalized action plan of field visits to be undertaken by either the Regional Representation or its partners to assess the conditions in the detention centres for asylum seekers; (ii) documentary evidence of the mechanisms adopted by the Regional Representation for ensuring that detainees are provided with access to legal assistance within established timelines and that minors are not detained; and (iii) a copy of the capacity building action plan that includes training for police guards and social workers.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the regional operations for Northern Europe in Sweden for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The UNHCR Regional Representation for Northern Europe should: (i) ensure that the budget allocation of resources reflects the nature of the regional operations; and (ii) put in place procedures to adequately align risk identification with the strategic priorities and the operational context and ensure that critical emerging risks are captured in the risk register in a timely manner.	Important	O	Submission to OIOS of the updated risk register and evidence of a mechanism for capturing emerging risks that are likely to affect the Regional Representation's strategic objectives.	31 March 2019
2	The UNHCR Regional Representation for Northern Europe should strengthen management supervision over vendor management and procurement to ensure, <i>inter alia</i> , that: (i) staff involved in supply matters and members of the Local Committee on Contracts are aware of UNHCR procurement rules and procedures; (ii) procurement needs are identified and procurement plans developed accordingly; and (iii) a Vendor Review Committee is established to assess vendor performance and review the accuracy of the vendor database	Important	O	Submission to OIOS of an updated and comprehensive procurement plan for 2019.	31 March 2019
3	The UNHCR Regional Representation for Northern Europe, in coordination with its partners and the respective governments in the region, should strengthen oversight over reception conditions and the quality of asylum decision-making through: (i) adherence to established and sufficiently resourced monitoring plans; and (ii) revision of the existing criteria for selecting reception centres to visit.	Important	O	Submission to OIOS of revised standard operating procedures for the selection of reception centres for monitoring; and the 2019 monitoring plan reflecting the reception centres to be visited and how they were arrived at.	31 March 2019

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by UNHCR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the regional operations for Northern Europe in Sweden 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
4	The UNHCR Regional Representation for Northern Europe, in coordination with its partners and the government of Lithuania, should put in place an action plan to ensure that: (i) conditions in detention centres are satisfactory; (ii) detainees have access to legal assistance within established time lines and minors are not detained; and (iii) capacity building activities are implemented targeting police guards and social workers.	Important	O	Submission to OIOS of an action plan of field visits to be undertaken to assess the conditions in the detention centres for asylum seekers; documentary evidence of the mechanisms for ensuring that detainees are provided with access to legal assistance within established timelines and that minors are not detained; and a copy of the capacity building action plan that includes training for police guards and social workers.	31 March 2019

APPENDIX I

Management Response

Management Response

Audit of the Regional Operations for Northern Europe in Sweden for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNHCR Regional Representation for Northern Europe should: (i) ensure that the budget allocation of resources reflects the nature of the regional operations; and (ii) put in place procedures to adequately align risk identification with the strategic priorities and the operational context and ensure that critical emerging risks are captured in the risk register in a timely manner.	Important	YES	Deputy Regional Representative	End of March 2019	<p>(i) Based on guidance received from the Regional Bureau for Europe (RBE), the Regional Representation for Northern Europe (RRNE) has taken the following action:</p> <ul style="list-style-type: none"> - revised the COP 2019 structure, including reduced number of PPGs to two (Refugees and Stateless), - the 'emergency response goal', has been replaced by the 'protection pending solution goal' - the respective objectives were adjusted to better reflect the allocation of funds in line with the Audit recommendation. <p>The revised COP 2019 (narratives and budget) reflecting the new structure will be submitted ASAP.</p> <p>(ii) The ERM Focal point has attended a specific ERM training in October 2018 and organized, during the RRNE detailed planning meeting on 21/11/2018, a dedicated discussion with the RRNE team on risk management the results of which will be reflected in the 2019 Risk Register.</p> <p>In order to systematically review and update the risk register, RRNE has introduced separate sessions during the COP process (March and November).</p>

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Further, RRNE will include a risk chapter in the monitoring and mission reports to facilitate/capture systematical and follow up on risk areas when assessing the situation/going on mission and as a tool to support capturing any new risks emerging in the interim period.
2	The UNHCR Regional Representation for Northern Europe should strengthen management supervision over vendor management and procurement to ensure, <i>inter alia</i> , that: (i) staff involved in supply matters and members of the Local Committee on Contracts are aware of UNHCR procurement rules and procedures; (ii) procurement needs are identified and procurement plans developed accordingly; and (iii) a Vendor Review Committee is established to assess vendor performance and review the accuracy of the vendor database	Important	YES	Snr. Finance/Admin Associate	End of March 2019	<p>RRNE has taken action on all three aspects under this recommendation:</p> <ul style="list-style-type: none"> • Training in procurement for LCC members, managers and admin staff involved in procurement has been agreed with Procurement Services Budapest, and a webinar has taken place on 16 January 2019 • A procurement plan has been established for 2019, further input to be entered in connection with finalization of detailed country work plan by end of January 2019 • RRNE Vendor Review Committee has been established for 2018 and 2019 <p>Planned action is an updated procurement plan for 2019. As regards evidence of the vendor data base clean up, RRNE has taken action in June 2018, during the audit. The only duplicate vendor RRNE had in the system was deleted upon our request.</p>
3	The UNHCR Regional Representation for Northern Europe, in coordination with its partners and the respective governments in the region, should strengthen oversight over	Important	YES	Deputy Regional Representative	End of March 2019	<p>RRNE will take the following actions:</p> <ul style="list-style-type: none"> • submission of the revised SOPs for the selection of reception centres for monitoring;

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	reception conditions and the quality of asylum decision-making through: (i) adherence to established and sufficiently resourced monitoring plans; and (ii) revision of the existing criteria for selecting reception centres to visit.					<ul style="list-style-type: none"> • submission of the updated 2019 RRNE Reception centres monitoring plan.
4	The UNHCR Regional Representation for Northern Europe, in coordination with its partners and the government of Lithuania, should put in place an action plan to ensure that: (i) conditions in detention centres are satisfactory; (ii) detainees have access to legal assistance within established time lines and minors are not detained; and (iii) capacity building activities are implemented targeting police guards and social workers.	Important	YES	Senior Regional Legal Officer	End of March 2019	<p>RRNE has taken action on the recommendation. In particular, RRNE and partner are in process of negotiating access to all detained irregular migrants and are planning an evaluation of the state Legal Aid system in the asylum procedure.</p> <p>RRNE revisited and strengthened the following arrangements:</p> <ul style="list-style-type: none"> • Detainees who may wish to apply for asylum can request information, visits of the lawyer/social worker through the procedure established by the Ministry of Interior. A visit by partner lawyer/RRNE will be arranged within 24hrs. • Weekly partner visits to the detention centre and monthly/quarterly visits by RRNE to monitor detention conditions, access to legal aid and implementation of the Supreme Court decision prohibiting detention of children in Lithuania. <p>The further planned actions to address this recommendation are:</p> <ul style="list-style-type: none"> • An updated 2019 action plan for field visits to detention centre to assess detention conditions of

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						<p>asylum-seekers and that no child is detained</p> <ul style="list-style-type: none"> • Sample mechanism to ensure access to legal assistance for detained asylum-seekers and that no child is detained • RRNE 2019 capacity building plan for police, border guards and social workers in Lithuania.