



## **INTERNAL AUDIT DIVISION**

### **REPORT 2021/071**

---

#### **Thematic audit of child protection at the Office of United Nations High Commissioner for Refugees**

**UNHCR's advocacy and strategic partnership  
building for child protection have been strong,  
but the governance framework and resources  
for implementation of child protection  
activities needed strengthening**

**23 December 2021**

**Assignment No. AR2021-164-01**

# **Thematic audit of child protection at the Office of United Nations High Commissioner for Refugees**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of child protection at the Office of United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess the adequacy of arrangements for ensuring effective management and delivery of child protection activities in UNHCR. The audit covered the period from 1 January 2019 to 31 December 2020 and included: (i) planning for child protection activities; (ii) resource allocation; (iii) coordination with third parties and integration of child protection across sectors; (iv) case management; (v) child protection capacity; and (vi) support, monitoring and reporting.

UNHCR had arrangements in place for inter-agency coordination and built strategic partnerships to provide integrated programming and joint advocacy for the protection and well-being of children of concern. Further, in general, the quality of Best Interests Determination reports and panel decisions met required standards. However, to better achieve UNHCR child protection objectives, improvements were necessary in planning, resource allocation, coordination, integration, case management, monitoring and reporting.

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

- Update the 2012 Framework for Protection of Children and ensure that operations implementing child protection programmes formulate relevant strategies;
- Develop benchmarks for resource allocation and prioritization of child protection activities and actively consider the potential for achieving cost and process efficiencies;
- Ensure country operations: (a) include protection staff when monitoring partners that implement child protection activities; (b) integrate child protection principles and concerns into the programming of other sectors; and (c) systematically integrate child protection considerations in all learning and development efforts;
- Supplement case management capacity and ensure effective monitoring and oversight of child protection cases with the aim of achieving consistent implementation of the Best Interests Procedure;
- Establish guidance for operations and regions to ensure appropriate levels of child protection staffing; put in place a mechanism to track the workforce that implements child protection activities; and ensure that their performance accountabilities are linked to related responsibilities; and
- Establish arrangements for consistent and systematic reporting on child protection interventions and results.

UNHCR accepted the recommendations and has initiated action to implement them. Actions needed to close the recommendations are included in Annex 1.

# CONTENTS

I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	1-2
III. AUDIT RESULTS	2-11
A. Planning for child protection	2-3
B. Resource allocation	4-5
C. Coordination with third parties and integration of child protection across sectors	5-7
D. Case management	7-9
E. Child protection capacity	9-10
F. Support, monitoring and reporting	10-11
IV. ACKNOWLEDGEMENT	11
ANNEX I	Status of audit recommendations
APPENDIX I	Management response

# **Thematic audit of child protection at the Office of United Nations High Commissioner for Refugees**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted a thematic audit of child protection at the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. In 2020, children made up 40 to 60 per cent of the persons of concern (PoCs) in UNHCR operations and in some settings even exceeded 60 per cent. UNHCR has a mandate for the protection and well-being of PoCs, including children by: (a) preventing and responding to abuse, neglect, violence and exploitation; and (b) ensuring their access to appropriate services and durable solutions in the child's best interests. National and local authorities have the primary responsibility for the protection of children within their territories. UNHCR acts to protect children in various operational contexts where it has a mandate and adapts its programming to the capacity of local authorities and other organisations. In refugee settings, UNHCR leads the coordination of child protection, while for internal displacement situations, it provides operational response under the child protection sub-cluster, normally led by the United Nations Children's Fund (UNICEF), as part of the UNHCR-led protection cluster.
3. The Division of International Protection (DIP), through its Child Protection Unit (CPU) within the Field Protection Service, is responsible for promoting organization-wide coherence by developing and disseminating policies, monitoring policy implementation at the global level and providing functional guidance and operational support including knowledge management, sharing best practices and lessons learned. In 2012, DIP launched its "A Framework for Child Protection" (Framework) which articulated six goals, each with expected outcomes, suggested actions and benchmarks.
4. The combined child protection expenditure for 2019 and 2020 was \$107 million. In 2020, child protection programmes were supported by 45 dedicated child protection staff globally, including two staff in CPU and one at the Regional Bureau level; and the remaining 42 staff in 17 country operations. Regional Bureaux' role is to facilitate quality assurance, risk management and compliance functions and to provide technical support (including protection, human and financial resources) to country operations to improve impact, relevance and efficiency of child protection programmes.
5. Comments provided by UNHCR are incorporated in italics.

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

6. The objective of the audit was to assess the adequacy of arrangements for ensuring effective management and delivery of child protection activities in UNHCR.
7. This audit was included in the 2021 risk-based work plan of OIOS due to the risks associated with the implementation of child protection programmes in UNHCR operations.
8. OIOS conducted this audit from June to September 2021. The audit covered the period from 1 January 2019 to 31 December 2020. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in child protection, which included: (i) planning for child protection; (ii) resource allocation; (iii) coordination with third parties and integration of child protection across sectors; (iv) case management; (v) child protection capacity; and (vi) support, monitoring and reporting.

9. UNHCR commissioned an external evaluation of child protection activities at UNHCR which took place concurrently with the audit at the request of the Office. To avoid duplication, OIOS' sample of countries took into consideration the countries covered by the evaluation. The country operations selected for the audit were: Angola, Ecuador, Egypt, Niger, Rwanda and Thailand. The audit also considered relevant inputs from the country audit of Zambia.

10. The audit methodology included: (a) interviews with key personnel via MS Teams and, where feasible, interactions with PoCs; (b) review of relevant documentation; (c) analytical review of data, including financial data from Managing for Systems, Resources and People (MSRP), the UNHCR enterprise resource planning system, and performance data from FOCUS, the UNHCR results-based management system; (d) sample testing of child protection cases maintained both in physical and electronic formats; and (e) sample testing of controls using systematic and random methods.

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

### III. AUDIT RESULTS

#### A. Planning for child protection

There was a need to strengthen child protection strategies and update the child protection framework

12. Robust country specific child protection strategies set clear goals and priorities, thereby creating predictability and consistency. Well-crafted and resourced strategies enable appropriate investment of human and financial resources and ensure the effective delivery of programmes which protect children.

13. Child protection strategies were in place in four of the seven operations reviewed (Ecuador, Egypt, Niger and Zambia). The operation in Rwanda did not have a child protection strategy and instead submitted only camp-specific standard operating procedures (SOPs). Angola's 2018 protection strategy was outdated and provided only a brief section on child protection which lacked the key elements reflected in Table 1. Thailand provided child protection strategies for 2012-14, 2015-16 and a Multi-Year, Multi-Partner Protection and Solutions Strategy for 2018 to 2021, which contained limited reference to child protection matters. The existence of a strategy by itself did not guarantee that child protection issues were adequately dealt with, as seen in Zambia, where insufficient resources were allocated to implement its strategic objectives, resulting in sub-optimal achievement of child protection indicators. An overall assessment of the seven operations reviewed is given in Table 1, which shows that even in countries with a child protection strategy, crucial elements of the Framework were missing:

**Table 1: Missing Framework elements in child protection strategies in seven countries**

Strategies should include following elements	Angola	Ecuador	Egypt	Niger	Rwanda	Thailand	Zambia
Child protection risk	No	No	Yes	Yes	No	No	Yes
Local context	No	Yes	Yes	Yes	No	No	Yes
Population analysis	No	No	Yes	No	No	No	Yes
Participatory assessments	Yes	Yes	Yes	Yes	No	Yes	Yes
Benchmarks enabling performance evaluation	No	Yes	No	No	No	No	No
Identify resources	No	No	Yes	No	No	No	No
SOPs direct child protection	No	Yes	Yes	Yes	Yes	No	Yes
Link to other sectors	No	No	Yes	Yes	No	No	No
Availability of resources/skill sets	No	Yes	Yes	Yes	No	No	No

14. The most commonly identified child protection risks relate to: (i) separated children and unaccompanied children<sup>1</sup>; (ii) lack or loss of birth certificates; (iii) violence, exploitation and abuse; (iv) lack of adequate care arrangements; (v) child labour; (vi) lack of child friendly asylum procedures; (vii) child marriage; and (viii) unmet education needs. However, none of these risks were mentioned in the selected country operations and their respective Regional Bureaux' Operational Risk Register. As a comparison, gender-based violence (GBV) risks and mitigation actions were mentioned in the Operational Risk Register for six out of the seven country operations and in two out of the six Regional Bureaux. In some operations child protection activities were subsumed under community-based protection, reducing its visibility.

15. Regional Bureaux provided support and guidance to assist country operations in strategic planning and prioritization for child protection through bilateral discussions, review of Country Operations Plans (COPs), strategies and SOPs. Although, some Regional Bureaux pro-actively identified risks, capacity gaps and control weaknesses for mitigation, others provided only reactive support to requests made by countries. Their assertion that they monitored whether country operations had context specific child protection strategies was inconsistent with OIOS' findings, where only four of the seven operations reviewed had acceptable child protection strategies in place.

16. The Framework itself was outdated since important guidance on child protection had been issued or revised since 2012<sup>2</sup>. The Framework also needed to be updated to align with the transformation and the new operational realities, roles, accountabilities and authorities for country operations, Regional Bureaux and Divisions. Furthermore, the existing Framework did not contain clear and explicit provisions on what needed to be done and how, unlike the mandatory core action outcomes in the 2020 UNHCR Policy on the Prevention of, Risk Mitigation, and Response to Gender-Based Violence.

17. The issues above were caused by inadequate prioritization and insufficient visibility for child protection risks and activities. The absence of updated strategies resulted in unclear goals and reduced effectiveness of child protection interventions.

**(1) The UNHCR Division of International Protection should: (i) update the 2012 Framework for Protection of Children; (ii) in coordination with the Division of Strategic Planning and Results and Regional Bureaux, ensure operations implementing child protection programmes formulate relevant strategies that are responsive to the country-specific contexts and are aligned with UNHCR global strategy; and (iii) increase visibility and reporting on child protection risks and mitigating actions.**

*UNHCR accepted recommendation 1 and stated that DIP would update the 2012 Framework for Protection of Children; and support Regional Bureaux to guide relevant operations to: (i) develop and maintain country level child protection strategies; and (ii) ensure child protection risks are adequately captured in participatory assessments and planning documents and encourage the systematic inclusion of child protection concerns in risk mitigation responses.*

---

<sup>1</sup> Separated children are separated from both parents, or from their previous legal or customary primary caregiver, but not necessarily from other relatives. Unaccompanied children are separated from both parents and other relatives and are not being cared for by an adult who, by law or custom, is responsible for doing so.

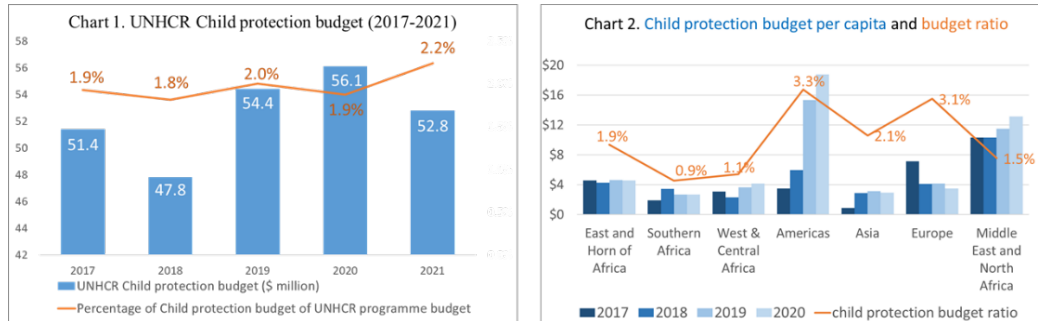
<sup>2</sup> Minimum Standards for Child Protection in Humanitarian Settings (2019), Field Handbook and Toolkit on Unaccompanied and Separated Children (2016, 2017) respectively and Best Interests Procedure Guidelines: Addressing and Determining the Best Interests of the Child (UNHCR BIP Guidelines) (2021)

## B. Resource allocation

### There was a need to develop benchmarks for resource allocation on child protection activities

18. Country operations and Regional Bureaux are required to ensure appropriate budget allocations to child protection activities that are proportionate to demographic and protection needs. In 1989, in its Conclusion no. 59 (d), the Executive Committee expressed the need to ensure that refugee children are given particular attention by regularly assessing resources and requirements.

#### Charts 1 and 2 (child protection budgets and per capita budgets)



19. An analysis of child protection budgets showed that:

- The child protection budget as a percentage of the total UNHCR budget remained between 1.8 and 2 per cent from 2017 to 2020 and increased to 2.2 per cent in 2021 (Chart 1).
- There were significant differences in the regional allocation of per capita budgets to child protection activities as shown in Chart 2. For example, child protection funding per capita was seven times higher in the Americas (\$18.8) than in the Southern Africa region (\$2.7) in 2020.
- As a result of the efforts by DIP, Bureaux and country operations, the funding gap from 2017 to 2021 for child protection ranged from 42 to 54 per cent, which was lower than the overall funding gaps for the Organization, which was between 53 and 63 per cent.
- Funds allocated to other sectors, such as health, education, shelter and GBV also target refugee children. However, UNHCR systems did not track funds targeting specific age groups. Therefore, it was difficult to assess if the allocated funds were in line with the proportion of children to the total population of concern (approximately 40-60 per cent).

20. Funding gaps existed in the seven selected country operations reviewed, and this impacted their ability to meet children's needs. For instance, Rwanda had very few child friendly spaces<sup>3</sup> and Thailand lacked financial resources to conduct cross-border family tracing and reunification of unaccompanied and separated children (UASC). In Zambia, there were insufficient beds and mattresses, as well as inadequate security measures to ensure children's protection in transit centres such as lights, gates and guards and locks or doors for toilets and showers.

21. Refugee children also lagged significantly behind their host country counterparts in areas such as education, nutrition, health and birth registration, which increased child protection risks. For example, the percentage of children enrolled in primary education<sup>4</sup> was higher for the host community than for refugee children in Thailand (99 per cent versus 51 per cent), and in Angola (78 per cent versus 46 per cent). This

<sup>3</sup> Locations identified as safe and accessible to children of different gender, age, disabilities and other relevant aspects of diversity.

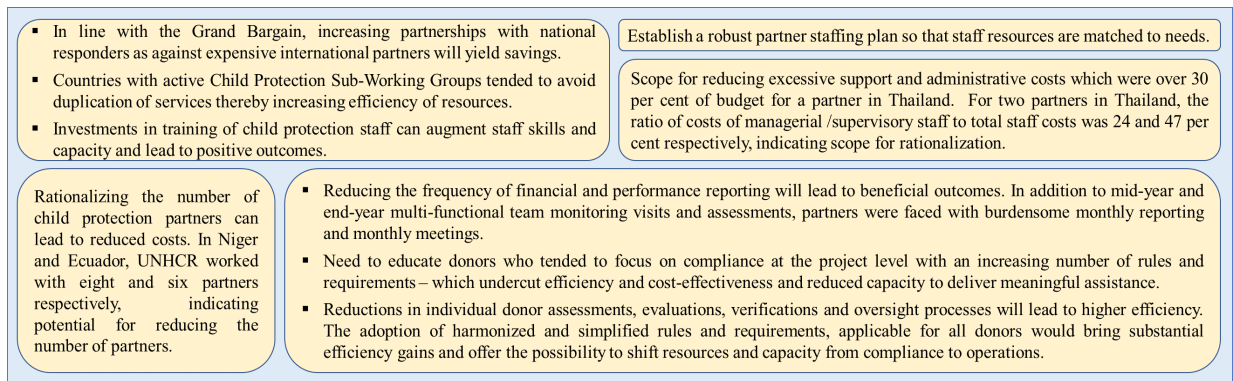
<sup>4</sup> Based on UNICEF data at <https://data.unicef.org>

gap was even more pronounced for secondary education (in Thailand, 97 per cent versus 17 per cent, and in Zambia, 77 per cent versus 34 per cent). The unequal allocation of budgets and the significant gaps in child protection funding was due to: (i) the inconsistent prioritization by decision makers; and (ii) the absence of benchmarks for resource allocation.

### *Process and cost efficiencies*

22. In times of reducing funding, UNHCR needs to place greater emphasis on improving the efficiency and effectiveness of international humanitarian aid<sup>5</sup>. Chart 3 presents possibilities for cost and process efficiencies derived from audit results and EXCOM report EC/82/SC/CRP.24 dated 3 September 2021.

**Chart 3. Possibilities for cost and process efficiencies**



**(2) The UNHCR Division of International Protection in coordination with the Division of Strategic Planning and Results and Regional Bureaux should: (i) develop benchmarks for resource allocation and prioritization of child protection activities; and (ii) actively consider the potential for achieving cost and process efficiencies as an integral part of planning and resource allocation.**

*UNHCR accepted recommendation 2 and stated that DIP would work: (i) further with the Division of Strategic Planning and Results to develop benchmarks to inform resource allocation and prioritization of child protection activities in advance of the 2023 planning cycle; and (ii) to ensure greater progress on mainstreaming child protection across all elements of UNHCR protection, assistance and solutions activities as a critical way to achieve a multiplier effect and contribute to the achievement of cost and process efficiencies.*

## **C. Coordination with third parties and integration of child protection across sectors**

There was a need to improve monitoring of child protection partners and ensure better integration of related activities across sectors

23. UNHCR engaged with multiple child protection networks for strengthening protection of displaced children. It actively worked with the Initiative for Child Rights in the Global Compacts to ensure that: (a) children’s rights are addressed in the Programme of Action for the Global Compact for Refugees and through the Global Refugee Forum; and (b) national authorities and donors were engaged for implementation of child protection initiatives. UNHCR built strategic partnerships to provide integrated

<sup>5</sup> The ‘Grand Bargain’ outlines 51 commitments aimed at improving the efficiency and effectiveness of international humanitarian aid.



programming and joint advocacy for the protection and well-being of children of concern and in 2020, UNHCR and UNICEF developed the Blueprint for Joint Action to leverage complementary strengths in their efforts to promote and protect the rights of refugee children and the communities that host them. The Blueprint set targets for three sectors, including child protection, across 10 pilot countries for achievement by the end of 2022.

### *Child protection partners*

24. UNHCR worked with operational and implementing partners to deliver child protection assistance. The proportion of budgets allocated to partner projects was 92 per cent for child protection in 2020 versus 8 per cent for direct implementation, which showed the high involvement of partners. According to the UNHCR Programme Manual, not only programme and project control staff, but also those engaged in other functions such as protection and technical specialists, must be included in monitoring activities as part of a Multi-Functional Team. In the seven selected country operations, UNHCR entered into partnership agreements with 23 child protection partners and the audit identified issues depicted in Chart 4.

**Chart 4. Issues with child protection partners**

Non achievement of Best Interests Determination targets due to insufficient child protection staff and inadequate training for partner staff.	Lack of technical knowledge led to weaknesses in child protection partners' performance.	UNHCR child protection staff was not involved in the monitoring of child protection partners.
Mismatch between indicators established in the partnership agreements and those reported in the performance monitoring reports.	Mismatch in the number of completed Best Interests Procedure cases in performance monitoring reports compared to FOCUS.	Project performance monitoring reports were not consistently available.

25. These issues occurred because of inconsistent implementation of guidance regarding the involvement of protection workforce in monitoring partners implementing child protection interventions. Only programme and project control staff participated, which reduced the effectiveness of monitoring and oversight.

### *Integration of child protection activities across sectors*

26. Multi-sectoral interventions for children span sectors such as GBV, education, livelihoods, health, Water, Sanitation and Hygiene (WASH), shelter, cash-based interventions, and food security. When implemented effectively these can reduce inefficient use of resources, besides improving outcomes. The review of the seven operations highlighted positive elements and areas for improvement:

- (a) Child protection concerns were included in all phases of the GBV programming and child protection and GBV assessments were conducted jointly;
- (b) Three country operations (Egypt, Niger and Thailand) conducted child protection and education assessments and analysis jointly. Education partners closely reviewed school attendance of refugee children in the selected country operations, however, attendance reports were shared with child protection units or partners only in two operations (Egypt and Niger). In four country operations (Egypt, Niger, Rwanda and Thailand) education staff at UNHCR or implementing partners were trained on child protection principles and concerns;
- (c) Although, not done systematically, most country operations interlinked livelihoods activities with child protection. In four operations, child protection staff at UNHCR and partners were trained on livelihood practices and included related concerns in their interventions;
- (d) Three country operations had effective information sharing systems between child protection and the health sector. In three country operations (Niger, Egypt and Thailand) health staff were trained on safeguarding policies and procedures, child protection concerns, principles and approaches so they could correctly prevent, identify, mitigate and refer child protection cases; and

- (e) No structured integration of child protection aspects in the WASH sector was observed in six of the seven operations. No information sharing mechanism existed between these two sectors in any of the selected country operations.

27. The issues above were caused by the lack of systematic integration of child protection concerns in the programming of other sectors and inadequate training, which resulted in gaps in delivering child protection activities.

**(3) The UNHCR Division of International Protection should: (i) in coordination with Regional Bureaux, ensure that country operations include protection staff in monitoring partners implementing child protection activities; (ii) in coordination with the Division of Resilience and Solutions, strive to better integrate child protection principles and concerns with the programming of other sectors and establish effective information sharing systems; and (iii) in coordination with the Global Learning and Development Center, ensure that child protection considerations are systematically integrated in all learning and development efforts.**

*UNHCR accepted recommendation 3 and stated that DIP would: (i) work with Division of Resilience and Solutions (DRS), and Regional Bureaux to provide guidance to operations on involving child protection staff in monitoring activities; (ii) work with DRS to provide guidance and tools on integrating child protection across the analysis and response of critical sectors; and (iii) recommit to review child protection references in UNHCR training programmes and further build the capacity of relevant technical sectors on child protection as the basis for their own proactive incorporation of child protection considerations.*

## D. Case management

### There was a need to consistently implement and effectively monitor the Best Interests Procedure

28. While most child protection activities target larger populations of children of concern, it is the responsibility of UNHCR to provide individualized response for children at risk, including UASC. The Best Interests Procedure (BIP) for children at heightened risk is an integral part of UNHCR and partners' child protection work and is a multi-step process. It includes two important procedural elements: Best Interests Assessment (BIA) and Best Interests Determination (BID). While BIA is a less formal assessment, a BID is a more regulated procedure with specific safeguards.

29. It is an essential requirement for case management that operations that undertake BIP have SOPs in place that comply with the template approved centrally by DIP. SOPs were in place in six out of the seven operations reviewed and this facilitated in general a consistent approach towards case management.

30. Table 2 shows that the number of operations that reported on BIAs and BIDs in FOCUS, and the number of individual (BIA and BID) cases decreased substantially from 2019 to 2020. This can be partly explained by the lack of face-to-face contact with children at risk due to restrictions arising from the COVID-19 pandemic. OIOS reviewed the documentation of 98 BID and 13 BIA cases<sup>6</sup> and found the quality of the reports and BID panel decisions generally satisfactory. In all cases reviewed, the child's

Table 2. Number of BIAs and BIDs

Indicators	2019	2020
Operations reported on BIAs	36	28
Operations reported on BIDs	26	20
BIAs conducted	56,091	42,313
BIDs conducted	2,387	705

<sup>6</sup> No cases were reviewed from Angola.

participation was ensured, and their views and opinions given due weight. However, some weaknesses were identified as presented in Chart 5.

### Chart 5. Issues in case management

The child's situation did not <i>stricto sensu</i> qualify for conducting a BID, as the children were not unaccompanied or separated and/or in exceptional situations. (Ecuador)	Recommended actions were not always articulated clearly and sufficiently analyzed and did not respond to the full range of identified protection needs. Key information was missing from proGres v.4.	Resettlement, as a preferred outcome, had precedence over undertaking comprehensive assessments of children's current and long-term needs. (Ecuador, Egypt, Niger)
BID cases did not include recommended actions and Panel decisions (Ecuador). Panel decisions were not submitted (Zambia). BID panels did not include members from national authorities. (Ecuador)	There was lack of segregation and the caseworker or BID Supervisor was also a member of the BID Panel and participated in the decision-making process. (Egypt, Zambia)	BIPs were not conducted in a timely manner for UASCs, and the urgency and special needs of the children were not adequately considered. (Egypt, Thailand and Zambia)

31. In three countries, as noted in Chart 5, BIDs were driven by resettlement targets. In Egypt for example, 90 per cent of the sampled cases ended in a recommendation for resettlement which reflected a pre-determined notion that resettlement was the chosen option. Placing preferred outcomes or solutions above undertaking comprehensive assessments of children's current and long-term needs as well as supporting parents' rights and obligation to care for their children may result in harm to children and may not be in their best interests.

32. All seven country operations suffered from capacity deficiencies especially for case management. The most common problem for carrying out BIPs was the lack of caseworkers both at UNHCR and at partner level. As a result, there were gaps in identifying child protection cases, availability of services, and attending to cases in a timely manner. For example, in Egypt, in 2020, for a population of 14,437 children at risk including 4,051 UASC, the entire child protection workforce at UNHCR and its partners was 52, of which only 26 were caseworkers. In Egypt, 59 per cent and in Thailand 77 per cent of UASC were not undergoing any case management activities. In addition, high staff turnover at some partners led to a continuous need for capacity building, training, monitoring and guidance.

#### *Documentation, record keeping for child protection and oversight for case management*

33. The documentation and record keeping of case management files varied significantly in the seven operations. The child protection module of proGres v.4, the UNHCR refugee registration system, was used only in 37 out of 157 country operations. Therefore, case management files were either stored in proGres v.3, held in hard copies or in different information management systems at the child protection partners. The multiple systems in place and the lack of integration made case management problematic. OIOS reviewed individual child protection cases extracted from proGres v.4 and found that essential information was not recorded. For example, records of 4 BIDs conducted in Ecuador and 10 BIDs in Rwanda did not include details of: (a) the child's health status; (b) their safety; (c) the assessment of the child's psychosocial wellbeing; (d) the interviews conducted; and (e) the results of home visits.

34. The responsibility of monitoring child protection case management conducted by country offices and partners rested with the child protection focal points at the country level, who in many cases were not child protection experts and also had other protection responsibilities. Regional Bureaux also did not possess adequate capacity to provide oversight and quality control over case management. The weaknesses identified above were caused by inadequate implementation of existing guidance, reduced case management capacity, and the limited number of child protection experts at the Regional Bureaux and country level.

- (4) The UNHCR Division of International Protection and Regional Bureaux should: (i) supplement case management capacity; and (ii) ensure effective monitoring and oversight of child protection cases with the aim of consistently implementing the Best Interests Procedure so children at risk can get the best possible outcomes and solutions.**

*UNHCR accepted recommendation 4 and stated that DIP and Regional Bureaux, within resource limitations and to the extent feasible would: (i) continue to address case management capacity and strengthen partnerships and coordination to leverage partners capacity on case management; and (ii) develop a mechanism to monitor standards and follow through on gaps identified by helping the operations to develop a plan to augment capacity.*

## **E. Child protection capacity**

There was a need for guidance on determining child protection workforce

35. In 2021, the number of dedicated child protection officers at UNHCR decreased and the composition of the workforce also changed significantly. The child protection workforce consisted of 90 personnel in 2019 and 2020 and declined by 18 per cent to 74 by September 2021. In 2019, 62 per cent of the workforce was UNHCR staff, and 38 per cent were affiliated staff, however, the ratio moved to 50:50 per cent in 2020 and remained unchanged in 2021. The child protection workforce was gender balanced in 2019 and 2020 and had a higher percentage of females in 2021, with 35 per cent of the workforce being male. Staff composition in terms of grades also changed, with the proportion of General Service increasing from 50 per cent in 2019 to 63 per cent in 2021. The geographical distribution of child protection workforce showed significant variances. The East and Horn of Africa region had a workforce of 44, which was larger than the combined workforce (41) at all the other regions. In 2019 and 2020 it reached 52 per cent of the total child protection workforce although the region hosted only 22 per cent of the population of concern.

36. In 2021, only one Regional Bureau and 13 operations had staff fully dedicated to child protection. Other Bureaux and operations had child protection focal points, some of whom had related expertise, and were also responsible for other protection areas. For example, at the Regional Bureau of West and Central Africa, one P-4 covered child protection and eight other areas, and considering the span of work, it may not be given sufficient priority. Although the focal point arrangements had benefits, such as wider knowledge gained by focal points, and improved sectoral interlinkages, it had its challenges, since the focal points' time and effort were divided across several areas due to their large portfolio. Child protection responsibilities and accountabilities were not necessarily linked to performance evaluations, as it was the focal point's personal choice to decide whether to include child protection related goals in their performance appraisal. Besides the dedicated child protection workforce and child protection focal points, there were other UNHCR staff who undertook child protection responsibilities; however, these numbers were not tracked systematically, which made planning and programming less effective.

37. Factors to be considered for determining child protection workforce capacity include: (i) number of registered children at risk (including UASC); (ii) activities to be implemented in line with identified protection gaps and strategic priorities; (iii) coordination needs; (iv) monitoring and reporting requirements; and (v) capacity building priorities. However, the availability of budgets was the primary factor determining the workforce, overshadowing other factors, as seen in Niger where due to insufficient budget allocation the number of positions was reduced from six in 2020 to four in 2021. In Rwanda in 2021, a child protection position was diverted to resettlement and child protection responsibilities allocated to the Associate Protection Officer who was also responsible for GBV.

38. The above issues were caused by the lack of guidance on determining child protection workforce and the inability of operations and Bureaux to define their child protection workforce. The UNHCR Protection Staffing Benchmarks and Related Recommendations (March 2010) recommended one child protection specialist (affiliate staff) in all camps and urban settings where the number of PoCs was above 10,000. These benchmarks were not implemented in four of the selected operations. Given that these guidelines do not reflect operational realities, there was a need to review guidance on staffing for child protection. Although all the selected operations reported to OIOS that child protection workforce undertook specific related training, overall, a need was expressed for continuous, systematic and specialized learning opportunities for the child protection workforce.

- (5) The UNHCR Division of International Protection, in coordination with the Division of Strategic Planning and Results, the Division of Human Resources and Regional Bureaux, should: (i) establish clear guidance for operations and regions to ensure appropriate levels of child protection staffing and take them into account in operational planning and design; (ii) establish a system to track the workforce implementing child protection activities; and (iii) ensure that performance accountabilities are linked to child protection responsibilities.**

*UNHCR accepted recommendation 5 and stated that DIP would: (i) work further with the Division of Human Resources to develop guidance on appropriate levels of child protection staffing. The capacity of Regional Bureaux and operations to adhere to this guidance would depend on availability of adequate funding; (ii) refine existing methodology to track workforce undertaking child protection activities to ensure that the range of child protection contributions can be accurately captured; and (iii) capture the broader remit of performance accountabilities impacting on non-specialized staff who routinely incorporate child protection activities into their daily work.*

## **F. Support, monitoring and reporting**

### There was a need for strengthening arrangements for monitoring and reporting on child protection

39. The CPU provided functional guidance and support to assist operations and Regional Bureaux. They developed and disseminated operational planning checklists, BIP online toolkit, COVID-19 related guidance, and good practices on child protection. CPU also provided capacity building sessions to UNHCR and partner staff on subjects relevant to their operational needs.

40. Objective and timely data and information on child protection risks, interventions and results are required for effective and efficient monitoring. FOCUS included 12 impact and 28 performance indicators for child protection. However, country operations, on average, reported only on two impact indicators and three to four performance indicators, therefore the reported results did not necessarily capture the entirety of child protection activities. Furthermore, the most common indicator related to individual case management and therefore received more attention in results reporting, even though it only covered about 5 per cent of refugee children. While giving flexibility to country operations to select indicators for reporting achievements provided opportunities to capture the local context, it resulted in greater inconsistencies and difficulties in comparing country operations and regions. At the end of 2019 only 52 per cent of the impact indicators and 51 per cent of the performance indicators showed that targets had been achieved.

41. The quality and availability of essential data in UNHCR data management systems also varied significantly. UNHCR reporting systems consisted of: (i) multiple datasets without proper interoperability (e.g., Refugee Data Finder and FOCUS); (ii) datasets with incomplete data (for example, in 2020, the total refugee population was 20.7 million, and only 80 per cent was disaggregated by age), and (iii) information

presented in an unsystematic and inconsistent manner, for example, child protection interventions were reported in COPs only sporadically and not in a structured manner, which made planning and monitoring challenging. DIP identified some of these gaps and developed a dashboard for child protection data which will be invaluable for users, when fully functional. UNHCR's new results-based management system, COMPASS was expected to address some of these issues.

42. The gaps in monitoring and reporting were due to weaknesses in the FOCUS system and inconsistent reporting by country operations.

**(6) The UNHCR Division of International Protection, in coordination with the Division of Strategic Planning and Results, should establish arrangements for consistent and systematic reporting on child protection interventions and results.**

*UNHCR accepted recommendation 6 and stated that DIP had worked with the Division of Strategic Planning and Results to develop child protection related indicators. Together with the child protection specific planning guidance used in the 2021 webinars and data on risks collected by DIP in the child protection dashboard, this would form the basis of evidence-based reporting on child protection interventions and results. DIP would work with Regional Bureaux to roll out the child protection component of the UNHCR protection policy monitoring tool developed with the Global Data Service. DIP would also continue to update the child protection data analysis reports.*

#### **IV. ACKNOWLEDGEMENT**

43. 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

## Thematic audit of child protection at the Office of United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>7</sup> / Important <sup>8</sup>	C/ O <sup>9</sup>	Actions needed to close recommendation	Implementation date <sup>10</sup>
1	The UNHCR Division of International Protection should: (i) update the 2012 Framework for Protection of Children; (ii) in coordination with the Division of Strategic Planning and Results and Regional Bureaux, ensure operations implementing child protection programmes formulate relevant strategies that are responsive to the country-specific contexts and are aligned with UNHCR global strategy; and (iii) increase visibility and reporting on child protection risks and mitigating actions.	Important	O	Receipt of: (i) the updated UNHCR child protection framework/policy; (ii) evidence of actions taken by DIP and Regional Bureaux to ensure that operations implementing child protection programmes formulate relevant strategies; and (iii) action plan to increase visibility and reporting on child protection risks and mitigating actions.	31 December 2022
2	The UNHCR Division of International Protection in coordination with the Division of Strategic Planning and Results and Regional Bureaux should: (i) develop benchmarks for resource allocation and prioritization of child protection activities; and (ii) actively consider the potential for achieving cost and process efficiencies as an integral part of planning and resource allocation.	Important	O	Receipt of: (i) benchmarks for resource allocation and prioritization of child protection activities; and (ii) evidence of efforts to achieve cost and process efficiencies, including through the integration and mainstreaming of child protection across other protection areas.	31 December 2023
3	The UNHCR Division of International Protection should: (i) in coordination with Regional Bureaux, ensure that country operations include protection staff in monitoring partners implementing child protection activities; (ii) in coordination with the Division of Resilience and Solutions, strive to better integrate child protection principles and concerns with the programming of other sectors and establish effective information sharing systems; and (iii) in	Important	O	Receipt of: (i) evidence of actions taken to improve compliance with guidance for operations to include (child)/protection staff in monitoring partners implementing child protection activities; (ii) a plan for integrating child protection principles and concerns into the programming of other sectors and the establishment of effective information sharing systems; and (iii) a plan to	31 December 2023

<sup>7</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>8</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>9</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>10</sup> Date provided by UNHCR in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Thematic audit of child protection at the Office of United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>7</sup> / Important <sup>8</sup>	C/ O <sup>9</sup>	Actions needed to close recommendation	Implementation date <sup>10</sup>
	coordination with the Global Learning and Development Center, ensure that child protection considerations are systematically integrated in all learning and development efforts.			include child protection considerations in UNHCR's training curriculum.	
4	The UNHCR Division of International Protection and Regional Bureaux should: (i) supplement case management capacity; and (ii) ensure effective monitoring and oversight of child protection cases with the aim of consistently implementing the Best Interests Procedure, so children at risk can get the best possible outcomes and solutions.	Important	O	Receipt of documented workplans to: (i) supplement case management capacity; and (ii) monitor and oversee child protection cases with the aim of achieving consistent implementation of BIP.	31 December 2023
5	The UNHCR Division of International Protection in coordination with the Division of Strategic Planning and Results, the Division of Human Resources and Regional Bureaux, should: (i) establish clear guidance for operations and regions to ensure appropriate levels of child protection staffing and take them into account in operational planning and design; (ii) establish a system to track the workforce implementing child protection activities; and (iii) ensure that performance accountabilities are linked to child protection responsibilities.	Important	O	Receipt of: (i) guidance on the appropriate level of child protection staffing; (ii) revised methodology to track the workforce undertaking child protection activities; and (iii) a workplan to ensure that performance accountabilities are linked to child protection responsibilities.	31 December 2023
6	The UNHCR Division of International Protection, in coordination with the Division of Strategic Planning and Results, should establish arrangements for consistent and systematic reporting on child protection interventions and results.	Important	O	Receipt of evidence of arrangements established for consistent and systematic reporting on child protection interventions and results.	31 December 2023



# **APPENDIX I**

## **Management Response**

## Management Response

## Thematic audit of child protection at the Office of United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>11</sup> / Important <sup>12</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNHCR Division of International Protection should: (i) update the 2012 Framework for Protection of Children; (ii) in coordination with the Division of Strategic Planning and Results and Regional Bureaux, ensure operations implementing child protection programmes formulate relevant strategies that are responsive to the country-specific contexts and are aligned with UNHCR global strategy; and (iii) increase visibility and reporting on child protection risks and mitigating actions.	Important	Yes	Director Division of International Protection (DIP) in collaboration with the Director of Division of Strategic Planning and Results (DSPR) and Heads of Protection in Regional Bureaux (RB)	January – December 2022	<p>i) The 2012 Framework for Protection of Children will be updated by Division of International Protection in 2022 and a draft Policy on Child Protection (CP) will be presented to Senior Management for consideration.</p> <p>ii) Regional Bureaux with the support of DIP will support key operations to develop and maintain country level CP strategies, either within broader protection strategies or as dedicated child protection strategies. This will build on the positive outcomes of work already undertaken between DIP and a number of RBs in 2021.</p> <p>iii) The inclusion of CP risks in UNHCR's Risk Register provides a reference framework for RBs and Operations to follow suit. This is further supported by DIP's identification of a set of predictable CP risks that can be used by RBs and Operations to inform planning and mitigate the negative impact of known risk factors. In addition,</p>

<sup>11</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>12</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>11</sup> / Important <sup>12</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>Regional Bureaux with the support of DIP will work with Operations to ensure that CP risks are adequately captured in participatory assessments and planning documents.</p> <p>iv) The global webinars conducted by DIP in collaboration with DSPR on 2022 planning will be repeated for 2023 planning to provide a forum to encourage the systematic inclusion of CP concerns in risk mitigation responses.</p>
2	<p>The UNHCR Division of International Protection in coordination with the Division of Strategic Planning and Results and Regional Bureaux should: (i) develop benchmarks for resource allocation and prioritization of child protection activities; and (ii) actively consider the potential for achieving cost and process efficiencies as an integral part of planning and resource allocation.</p>	Important	Yes	Director DIP in collaboration with DSPR and RB	January 2022-December 2023	<p>i) Existing guidance from DIP and DSPR is already in use to encourage the systematic prioritization and integration of CP in the planning process. This guidance will be updated as needed on an annual basis and presented in regular webinars on CP planning (see above).</p> <p>ii) DIP will work further with DSPR to develop appropriate benchmarks to inform resource allocation and prioritization of CP activities in advance of the 2023 planning cycle. The CP dashboard developed by DIP will serve to support these efforts as it provides the basis for a comparison of funding levels in different operations and regions. The value of benchmarks as a means of ensuring predictability across operations can only be as effective as the level of available funding permits in practice.</p>

Rec. no.	Recommendation	Critical <sup>11</sup> / Important <sup>12</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>iii) A CP mainstreaming project, being undertaken in 2021-2022 will help to ensure that CP is integrated across all elements of UNHCR protection, assistance and solutions activities. Greater progress on mainstreaming is a critical way to achieve a multiplier effect and contribute to the achievement of cost and process efficiencies. Work already undertaken with UNICEF to strengthen the level of inclusion of children of concern to UNHCR into national systems will also help to strengthen recourse to effective national systems and contribute to programme efficiency and sustainability.</p>
3	<p>The UNHCR Division of International Protection should: (i) in coordination with Regional Bureaux, ensure that country operations include protection staff in monitoring partners implementing child protection activities; (ii) in coordination with the Division of Resilience and Solutions, strive to better integrate child protection principles and concerns with the programming of other sectors and establish effective information sharing systems; and (iii) in coordination with the Global Learning and Development Center, ensure that child protection considerations are systematically integrated in all learning and development efforts.</p>	Important	Yes	<p>Director of DIP in collaboration with DSPR, Division of Resilience and Solutions (DRS) and the Global Learning and Development Center (GLDC)</p>	January 2022 - December 2023	<p>i) DIP will work with DSPR and RBs to provide guidance to Operations on the importance of involving CP staff in the relevant monitoring activities undertaken of and by partners.</p> <p>ii) As part of the mainstreaming project (see above), DIP will work with DRS to provide guidance and tools on integrating CP across the analysis and response of critical sectors led by DRS in refugee responses and in UNHCR programming in IDP responses.</p> <p>iii) Child protection has already been integrated into several protection learning programmes and eLearning modules. In collaboration with the</p>

Rec. no.	Recommendation	Critical <sup>11</sup> / Important <sup>12</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						GLDC, DIP recommits to further progress on this front including by undertaking a review of the CP references in all key UNHCR training materials to validate and/or strengthen them over the course of 2022. DIP further commits to build the capacity of relevant technical sectors on CP as the basis for their own proactive incorporation of CP considerations across their work.
4	The UNHCR Division of International Protection and Regional Bureaux should: (i) supplement case management capacity; and (ii) ensure effective monitoring and oversight of child protection cases with the aim of consistently implementing the Best Interests Procedure, so children at risk can get the best possible outcomes and solutions.	Important	Yes	Director DIP and Heads of Protection in Regional Bureaux	January 2022- December 2023	i) DIP and RBs will continue to address case management capacity within UNHCR and to strengthen partnership and coordination to leverage partners' capacity on case management to the degree possible given resource limitations. ii) BIP capacity is a fundamental component of an operation's ability to identify and respond to the specific needs of highly vulnerable children. DIP and RBs will develop a mechanism to monitor standards on case worker/case ratio and follow through on gaps identified by helping the Operations to develop a plan to augment capacity to the degree possible considering available resources.
5	The UNHCR Division of International Protection in coordination with the Division of Strategic Planning and Results, the Division of Human Resources and Regional Bureaux, should: (i) establish clear guidance for operations and regions to ensure appropriate levels of child protection	Important	Yes	Director of DIP and Director of DSPR and Director of Division of Human	January 2022- December 2023	DIP has worked closely with DHR to develop CP job descriptions, and together with GBV colleagues within DIP, guidance has been developed on when dedicated CP/GBV JDs should be used as compared to more general Protection Officer JD. In 2021 DIP

Rec. no.	Recommendation	Critical <sup>11</sup> / Important <sup>12</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	staffing and take them into account in operational planning and design; (ii) establish a system to track the workforce implementing child protection activities; and (iii) ensure that performance accountabilities are linked to child protection responsibilities.			Resources (DHR), in collaboration with Heads of Protection in the Regional Bureaux		<p>supported RBs to review CP staffing levels in operations in their respective regions.</p> <p>i) DIP will work with DHR to develop guidance on appropriate levels of CP staffing. The capacity of RBs and Operations to adhere to this guidance will be determined by the availability of adequate funding.</p> <p>ii) Existing practice agreed between DIP and DHR, on the use of thematic specific JD helps to track the workforce undertaking CP activities. This methodology will be refined to ensure that the full range of CP contributions can be accurately captured regardless of the job title attached to any given position. DIP and DHR will repeat the survey at the mid-way point of 2022 to contribute to the pursuit of this recommendation.</p> <p>iii) This recommendation is already partly addressed by clearly outlining the performance accountabilities in the CP JD that are used for dedicated CP positions. However, DIP and DHR will further refine this to capture the broader remit of performance accountabilities of non-specialized staff who routinely incorporate CP activities into their daily work.</p>

Rec. no.	Recommendation	Critical <sup>11</sup> / Important <sup>12</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
6	The UNHCR Division of International Protection, in coordination with the Division of Strategic Planning and Results, should establish arrangements for consistent and systematic reporting on child protection interventions and results.	Important	Yes	Director of DIP and Director of DSPR, in collaboration with Division of External Relations (DER)	January 2022-December 2023	<p>i) DIP has worked with DSRP to develop CP related indicators. Together with the CP specific planning guidance used in the 2021 webinars (See 1 iv) and the data on risks collected by DIP on the CP dashboard, these indicators will form the basis of evidence-based reporting on CP interventions and results. DIP and DSPR will continue to build capacity on monitoring and reporting of child protection interventions and results in 2022.</p> <p>ii) DIP will work with RBs to rollout the CP component of the UNHCR protection policy monitoring tool that has been developed by DIP with the support of the Global Data Service (GDS).</p> <p>iii) DIP will continue on a regular basis, with GDS, to update the CP data analysis report as a means of staying apace with developments on CP. DIP will also work with DER to ensure child protection issues interventions and results are systematically reported.</p>