



INTERNAL AUDIT DIVISION

REPORT 2024/027

Audit of livelihoods and economic inclusion; prevention, risk mitigation and response to gender-based violence; and affiliate workforce at the Office of the United Nations High Commissioner for Refugees in Uganda

Some control improvements were needed to address gaps in implementation of the frameworks for (a) livelihoods and economic inclusion; (b) prevention, risk mitigation and response to gender-based violence; and (c) affiliate workforce arrangements.

28 June 2024

Assignment No. AR2024-112-03

Audit of livelihoods and economic inclusion, arrangements for prevention, risk mitigation and response to gender-based violence, and affiliate workforce at the Office of the United Nations High Commissioner for Refugees in Uganda

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted programme/thematic audits of UNHCR systems and activities related to a) livelihoods and economic inclusion; b) prevention, risk mitigation and response to gender-based violence (GBV); and c) use of affiliate workforce (AWF). Three related audit reports were issued in 2023 that contained overarching observations and recommendations addressed to UNHCR second line (relevant Bureaus and Departments): report AR/2023/085 on livelihoods and economic inclusion, report AR/2023/076 on gender-based violence and report AR/2023/090 on affiliate workforce.

The current report addresses observations specific to the UNHCR Ugandan Representation, which was one of the UNHCR offices covered as part of these programme/thematic audits. OIOS found that:

- The Representation's strategy and structure to support the implementation of livelihoods programmes in the country was adequate. However, some weaknesses were noted in programme planning, execution, and monitoring.
- The Representation's GBV strategy and standard operating procedures and referral pathways directed and guided the delivery of its prevention, mitigation, and response activities. However, weaknesses in coordination, case management and monitoring and evaluation did not guarantee optimal use of available resources to deliver services and assistance to survivors.
- AWFs were not hired on a temporary or short-term basis and for highly skilled or strategic jobs as required by UNHCR rules. This raised the risk that AWF arrangements would not be cost-effective in delivering services to displaced persons.

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

- Conduct stakeholder mapping of all implementers and develop a centralized database of beneficiaries of livelihoods programmes to ensure the optimal use of available resources.
- Close the defunct soap factory project, recover proceeds from sale of soap and liquidate remaining assets.
- Strengthen the monitoring of livelihoods projects so that best value is obtained on related investments.
- Review its resource allocation for GBV and explore avenues for cost and process efficiencies; update its standard operating procedures and referral pathways to guide related programmes; and enhance the safety audits for the identification of GBV risks for mitigation.
- Map implementing partners to ensure optimal use of resources; and strengthen collection and reporting of relevant data by implementing partners.
- Ensure that planning and administration of AWF arrangements is executed in accordance with the related administrative instructions to optimize AWF use in delivering services to displaced persons.

UNHCR accepted all recommendations and has initiated action to implement them. Actions to close the outstanding recommendations are indicated in Annex 1.

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Audit of livelihoods and economic inclusion; arrangements for prevention, risk mitigation and response to gender-based violence; and affiliate workforce at the Office of the United Nations High Commissioner for Refugees in Uganda

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of programme/thematic audits covering the Office of the United Nations High Commissioner for Refugees (UNHCR) systems and activities related to a) livelihoods and economic inclusion; b) prevention, risk mitigation and response to gender-based violence (GBV); and c) use of affiliate workforce (AWF). Thematic audit reports were issued in 2023 with overarching observations and relevant recommendations addressed to the relevant Bureaus and Departments.

2. The thematic audits covered a review of the Representation in Uganda, and the current report addresses observations specific to the Representation in Uganda in the three areas, which are defined as follows:

- (i) Livelihoods and economic inclusion¹ provide self-reliance to forcibly displaced persons with the long-term goal of building resilience, avoiding aid-dependency and negative coping mechanisms, thereby enabling them to contribute to their host economies and prepare for their future, either at their country of origin or third country upon resettlement.
- (ii) GBV² is one of UNHCR's eight strategic areas selected for accelerated and targeted action and involves preventing, mitigating, and responding to GBV as a core component of UNHCR's protection mandate.
- (iii) AWF³ is used by UNHCR to temporarily expand, contract, or shift its workforce as conditions change to deliver services to forcibly displaced persons.

3. Uganda is the largest refugee-hosting nation in Africa, with 1.5 million refugees and asylum seekers as of 31 May 2023. Most refugees reside in 13 refugee-hosting districts across the country, with only 9 percent residing in urban centers - predominantly in Kampala. Uganda maintains an open-door policy for forcibly displaced persons and has pioneered a generous refugee-hosting model whereby refugees have freedom of movement, land for families to settle and cultivate, right to seek employment and establish businesses, and access to travel and identity documents.

4. The Representation in Uganda was headed by a Representative at the D2 level, and it had, as of 31 December 2022, 678 regular staff posts (including 69 affiliate posts). The Representative reported to the Director, Regional Bureau for East and Horn of Africa and Great Lakes (the Bureau). The Representation recorded a total expenditure of \$161 million in 2022.

5. Comments provided by UNHCR are incorporated in italics.

¹ AR/2023/085 issued on 22 December 2023

² AR/2023/076 issued on 20 December 2023

³ AR/2023/162-01 issued on 26 December 2023

II. AUDIT OBJECTIVE, SCOPE, AND METHODOLOGY

6. The objectives of the programme/thematic audits were to assess the adequacy and effectiveness of:
- (i) UNHCR processes for managing livelihoods and economic inclusion programmes to create self-reliance among forcibly displaced persons.
 - (ii) UNHCR governance, risk management and control processes in effectively preventing, mitigating, and responding to GBV; and
 - (iii) Arrangements for managing AWF.
7. OIOS conducted this audit from March to October 2023. The audit covered the period from January 2021 to June 2023. The audit methodology included: (a) virtual and in-person interviews with key UNHCR and funded partners' personnel; (b) review of relevant strategies and project documentation including at funded partners; (c) analytical review of performance and sector data; and (d) sample testing of controls relevant to the thematic areas reviewed.
8. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Livelihoods and economic inclusion

Adequate frameworks and strategies were in place.

9. The Representation implemented the Comprehensive Refugee Response Framework and Global Compact on Refugees, emphasizing the inclusion of refugees into national systems, particularly in the education, health, and livelihoods sectors. The country approach outlined in the livelihoods and economic inclusion strategy (2023–2028) was aligned to the global livelihoods and economic inclusion concept note. In 2021, the Representation had updated market assessments and had also conducted a comprehensive skills profiling of the refugee population.

Need to map livelihoods interventions and develop a database of beneficiaries for programming.

10. Livelihoods interventions were implemented by various actors, including (i) the Government of Uganda, (ii) over 80 international and national non-governmental organizations (NGOs) and (iii) the private sector, which mainly was comprised of microfinance institutions and banks. However, the Representation had not conducted the required institutional mapping on the inclusion of forcibly displaced and stateless persons in livelihoods programmes implemented by different stakeholders in the country. This impacted the Representation's visibility regarding prospects for inclusion of displaced persons in available programmes. The Representation also did not have a centralized database that recorded assistance received by beneficiaries from various actors. This raised the risk of duplications or gaps in beneficiaries receiving livelihoods assistance.

11. The audit also noted that the financial records and reports of livelihoods and economic inclusion interventions were inaccurate. For example, the 2022 operating level budget allocation for livelihoods and economic inclusion was \$5.2 million but this erroneously included energy and environment programmes budget of \$3.9 million which was not part of livelihoods programme resulting in the livelihoods programme allocation of \$1.3 million. Additionally, cash-for-work expenditures for non-livelihoods programmes, e.g., construction of toilet blocks, were erroneously charged to the livelihoods budget. This resulted in a

misrepresentation of relevant information for planning and decision making. The Representation agreed to take steps to ensure accurate accounting and reporting of livelihoods expenditures and accordingly no related recommendation is raised in this report.

- (1) To ensure effectiveness of the livelihoods and economic inclusion programme, the UNHCR Representation in Uganda should conduct a countrywide institutional mapping of all stakeholders implementing related activities and develop a centralized database of beneficiaries.**

UNHCR accepted recommendation 1 and stated that the Representation has developed a tool to support the recording of data regarding all assistance provided to beneficiaries in ProGres v4. Data focal points in 34 agencies have been trained on the tool, and 10 out of them have already started sharing their data with UNHCR. The Representation has also initiated a comprehensive mapping of partners in settlements through 4W mapping per settlement, activity info reporting and online mapping tool. The office is however working with the partners in completing the mapping for Kampala, which is currently work in progress.

Need to close the Bidibidi soap factory project.

12. The Representation built a factory (Bidibidi), which was run by a co-operative comprising host community members and displaced persons and commenced the production of grade II bar soap in Yumbe in October 2021. The factory was to distribute low-cost soap to refugees and produce higher grade soap for sale to the public. The costs for setting up and running the soap project in 2021 and 2022 were \$193,981. The factory was subsequently closed in February 2023 due to the cooperative's lack of technical capacity to run the factory.

13. OIOS concluded that the project was not well conceived, planned and managed as evidenced below, which resulted in the loss of funds and the factory's failure to meet its objective of creating livelihoods opportunities.

- Although the soap factory was housed in a Rubb Hall, the Representation procured large quantities of materials for construction of the factory but did not maintain the documentation to justify these purchases that included 18,402 rolls of nylon ropes, 5,500 slashers and 1,500 pick-axes.
- The Representation made advance payments of \$33,792 for procuring raw materials without obtaining the requisite approvals.
- Two weeks after being awarded the contract for raw materials, the winning bidder requested a price increase. This request was initially rejected with the Representation opting to go with the second bidder. However, the Representation subsequently accepted the first bidder's price increases; but there was no documentation on file to justify this decision.
- The cooperative did not maintain proper records on the proceeds from the sale of soap. Only one transaction of Uganda Shillings 28 million (\$7,800) was on record. No decision had been reached regarding the \$7,800 deposited on the cooperative's bank account.

14. The audit also identified weaknesses in the factory closure process: (i) no project accounts were maintained in the MSRP and therefore the Representation did not have financial statements reflecting the investment, income and expenditures incurred by the factory. (ii) there was no plan on how to dispose of unutilized raw materials including 18.6 tons of raw palm oil valued at approximately \$17,000, various chemicals and half processed soap; and (iii) no decision had been reached on how to dispose of soap production machinery and factory assets acquired. Unless the factory is closed properly, the Representation may lose more resources from this investment.

(2) To prevent further loss of resources, the UNHCR Representation in Uganda should properly close the soap factory project by: (i) preparing the project financial statements and recovering proceeds from sale of soap; and (ii) liquidating the factory assets and residual raw materials.

UNHCR accepted recommendation 2 and stated that the Representation will prepare financial verification statements and other documents linked to factory asset liquidation.

Need to strengthen planning, management and monitoring of livelihoods projects.

15. The audit reviewed transactions totaling \$450,000 from three major livelihoods projects implemented by partners, which indicated that there was a high likelihood of failure of these projects once they were handed over to the beneficiaries, as below:

- The procurement of seeds by the three partners, totaling \$63,000, was conducted without following the UNHCR rules on competition. Only two seeds production companies were invited to submit quotations, with the other bidders comprising of distributors or agribusiness outlets.
- The fish farming projects in Nakivale, Rwamanja and Yumbe and mushroom growing in Kyangwali were started without conducting market assessments and studies to confirm their feasibility.

16. A government partner was selected to implement WASH, livelihoods, environmental and energy programmes and allocated a budget of \$1.5 million in 2021 and \$1.6 million in 2022. The livelihoods component included training beneficiaries in income generating activities and providing business startup support in fish farming, bee keeping, rice, and livestock farming. The audit identified the following questionable transactions:

- The bid for the winning vendor for assorted vegetable seeds was adjusted by the procurement committee from \$18,000 to \$14,000 without proper justification for the decision.
- The partner sub-contracted livelihoods trainings and interventions to various small-scale vendors based in Kampala who lacked prior experience of undertaking such livelihoods activities. Consequently, projects started in 2022 and planned for completion by end of that year had not been completed by August 2023. The fish farming, construction of hatchery and fish pellet production projects did not deliver the fish fingerlings and pellets to 40 farmer groups as planned; and
- The partner lacked documentation to evidence the payment of accommodation, refreshments and transportation for beneficiaries who attended the rice cultivation training in Kampala. No other documentation was in place to evidence that beneficiaries attended the training.

17. The issues identified above reflected weaknesses in the planning and monitoring of livelihoods programme activities implemented by partners. The Representation's multi-functional teams and project control reviewed project activities but the reviews were not risk based to ensure that high risk partners received more frequent and detailed reviews of financial records and verification of implementation. Consequently, there was a high risk of misuse and/or fraudulent activities by the partners going undetected.

(3) The UNHCR Representation in Uganda should strengthen its monitoring of livelihoods projects to ensure that they are implemented in compliance with signed funded partnership agreements and best value is obtained on related investments.

UNHCR accepted recommendation 3 and stated that the Representation in August 2023 promulgated its livelihoods strategic directions 2023-2028 with a directive to sub-offices to develop detailed implementation plans with the support and monitoring of the livelihoods team in Kampala. In addition, in 2024, the Representation has partnership agreements with two international partners to coordinate and support catalytic investments in the block farms in the North-West and South-West part of Uganda. Monitoring of the two partners' activities is being strengthened and ongoing. The operation will share its risk-based monitoring plan and progress in this area by December 2024.

B. Gender-Based Violence

Need to strengthen the planning and guiding framework for implementing GBV activities.

18. GBV was widespread among refugees and the host community in Uganda. In 2021 and 2022, the Representation recorded 5,256 and 5,851 GBV cases respectively, and 3,003 cases were recorded up to July 2023. The Representation had a well-documented five-year inter-agency GBV strategy (2021–2025) which reflected the core elements of the 2020 UNHCR policy on the prevention of, risk mitigation, and response to GBV. However, the audit identified control gaps in the operational planning processes. While the Representation conducted participatory needs assessments as part of its annual work planning processes, there was no documentation to evidence that identified GBV related needs were addressed in the annual plans.

19. The Representation had developed standard operating procedures (SOPs) and defined referral pathways to provide operational guidance for the implementation of GBV activities in 14 settlements across Uganda. However, it was only able to share SOPs and referral pathways for 6 of the 14 settlements. Further, one of the six SOPs availed had last been updated in 2017. Although the Representation noted that the SOPs and referral pathways were under review, no specific timeline had been set for the completion and dissemination of these crucial documents.

20. The 2020 GBV policy requires that country operations plan, prioritize, and allocate resources to related programmes in alignment to their protection and assistance needs. The Representation allocated budgets of \$2.8 million, \$5.4 million, and \$4 million in 2021, 2022, and 2023, respectively, for the implementation of GBV activities. The decrease in budgets between 2022 and 2023 resulted in a reduction in GBV programme activities thereby impacting the effectiveness of GBV initiatives. For example, the Representation:

- Could not establish additional protection desks in settlements, thereby impeding GBV survivors' access to crucial services.
- Had a low caseworker-to-survivor ratio, with partners having only 128 case workers in 2023, which is a 1:86 ratio against the recommended 1:20. This created a strain on case workers.
- Reduced the services, material support and cash assistance provided to survivors. For instance, it was unable to conduct safety audits in all settlements and curtailed capacity building activities.
- Froze a GBV officer position.

21. The resource constraints impacted the prioritization of GBV activities. With available funding reaching its limits, closer attention needed to be paid to finding other effective ways of managing costs. In line with the Grand Bargain commitments, focus also needed to shift to targeting cost and process efficiencies in programme implementation. Such measures would include increased partnerships with national responders, rationalizing the number of GBV partners, establishing robust partner staffing plans and reducing burdensome financial and reporting requirements. Additionally, in line with the Roles, Accountabilities and Authority Framework, the Regional Bureau and Representation needed to pro-actively

identify, seek out and take up fundraising opportunities with the support of the Division of External Relations.

22. The identification of GBV risks was impacted by the limited number of safety audits conducted in the 14 settlements. During field visits, the audit identified shortcomings that increased the risk of GBV, e.g., (i) inadequate lighting in high traffic areas like water collection points; (ii) latrines constructed with polythene paper; (iii) safe houses made of semi-permanent material and tarpaulin; (iv) insufficient community policing; and (v) refugees traveling long distances to gather firewood. These issues remained unidentified because safety audits were not consistently conducted.

(4) To ensure effectiveness of GBV programme implementation, the UNHCR Representation in Uganda should: (i) review its resource allocation for GBV and explore avenues for cost and process efficiencies; (ii) update its standard operating procedures and referral pathways to guide related programmes; and (iii) enhance the safety audits for the identification of GBV risks for mitigation.

UNHCR accepted recommendation 4 and stated that: (i) the Representation has accessed earmarked funding to supplement its OL and this will be used to cover the PROSPECTS programme that enhances localization and integration of GBV services into government programmes. In addition, Spotlight 2.0 funding by the European Union supports prevention and response to GBV in refugee settlements. Under the women peace and security initiative, the Representation is finalising MOUs and workplans with two UN agencies that will serve as advocacy tools for fundraising to supplement the gaps within the GBV programme. (ii) Country wide SOPs are being updated through the national GBV working group and which will be ready by December 2024. (iii) Funding has been availed to partners to conduct safety audits in all locations which should be completed by December 2024.

Need to strengthen arrangements for implementing, coordinating, and monitoring the GBV programme.

23. The Government of Uganda, through the Office of the Prime Minister (OPM), had comprehensive legislation and a well-established decentralized structure for implementing, coordinating, and monitoring the GBV programme comprising of United Nations agencies, state actors and non-state actors. This also included the refugee coordination mechanism established by the Representation. However, the effectiveness of established arrangement was impacted by:

- Irregular convening of coordination meetings to ensure optimal utilization of available resources and monitor programme performance and impact.
- Outdated mapping of partners implementing GBV activities in the same settlements, with the last mapping having been conducted in May 2022. This raised the risk of gaps and/or duplications in implementation of GBV activities in the settlements.
- Failure to implement the National Action Plan for mainstreaming GBV that was developed in 2021. The Representation attributed this to the restrictions occasioned by the COVID-19 pandemic and subsequently an Ebola outbreak. However, no action had been taken since then to implement the plan.
- Limited evidence on the effectiveness of its localization agenda that since 2018 sought to have international NGOs build the capacities and capabilities of local NGOs so the latter can assume full responsibility for implementing GBV activities.

24. The Representation engaged five partners to implement GBV prevention and response activities in different settlements. However, partners' effectiveness in implementing these activities was impacted by the non-standardization and inconsistent application of UNHCR's Start, Awareness, Support, and Action

(SASA) approach to GBV prevention activities. As a result, partners were not only at different stages of implementing the SASA approach, but each partner had additional prevention which ran parallel to the SASA model. The Representation noted that this was because the SASA methodology was implemented alongside other prevention approaches. The rapid assessment reports that checked changes in community knowledge, attitudes, and behaviors showed that settlements were at different levels of SASA implementation, which hampered the accomplishment of common performance standards.

25. Despite the Representation's use of the proGres4 GBV module as its case management information system, case workers primarily maintained manual records of related incidences and collated statistics for reporting using Microsoft Excel. This was because of challenges in accessing proGres due to poor connectivity, frequent system downtime, and delays in approving registered cases. Further, proGres only recorded refugees and not asylum seekers. This created challenges in maintenance of accurate GBV data for planning and decision making.

26. The Representation's mechanisms for monitoring and reporting on the objectives outlined in the interagency GBV strategy were inadequate. While the Representation explained that monitoring was done through the GBV logical framework in the Refugee Response Plan, there was no linkage between the GBV objectives and the outputs and outcomes in the Representation's logical framework. The audit also noted that:

- Although the Representation outlined GBV activities in its annual work plans, the activities were not linked to the indicators and targets listed in its performance framework.
- The three GBV related indicators and targets listed in the Representation's 2021 and 2022 performance frameworks could not be linked to those in funded partner agreements. This brought into question the reliability of reported information.
- The outcome indicators did not have baseline data.
- The Representation had not undertaken GBV situation assessments or evaluations on the effectiveness of its activities. Further, the multi-functional team primarily focused on activities conducted against targets and did not assess whether they created the desired impact nor how challenges experienced would be addressed.
- The Representation's GBV focal points in the branch office did not regularly visit the field to monitor programme activities.

(5) The UNHCR Representation in Uganda should strengthen its planning and monitoring of GBV programme activities through: (i) mapping of implementing partners to ensure optimal use of resources; and (ii) collection and reporting of relevant data.

UNHCR accepted recommendation 5 and stated that mapping of implementing partners is done through the Refugee Response Plan and is available through its dashboard. Collection and reporting of relevant data is ongoing with monthly GBVIMS reports and dashboards, and quarterly RRP reports narrative plus dashboards.

C. Affiliate Workforce Arrangements

Need for strengthened operational planning to optimize the use of affiliate workforce.

27. The limited staff budget in the Representation necessitated the use of AWF. However, the audit noted that the Representation did not conduct comparative advantage assessments to inform its continued use of AWF and determine the optimal staffing modality. Additionally, the Representation did not conduct

needs assessments and cost analysis to show that best value was obtained from use of AWF compared to other available modalities.

28. The Representation had 68 (10 per cent) of its staff as AWF who were hired for an average of 4 years, with the longest contract running for 6 years. This contravened UNHCR administrative instructions that stated that they should be engaged on temporary or short-term basis. Further, their roles were not highly skilled or strategic in nature as also required. For example, the Representation used the AWF modality to hire registration and protection assistants and public health officers.

29. Weaknesses in planning and the lack of adherence with UNHCR administrative instructions on use of AWF raised the risk that staffing arrangements would not be cost effective in supporting UNHCR's delivery of services to forcibly displaced persons. An assessment of the structures and staffing requirements for the core functions of the Representation was needed. The Representation indicated that necessary adjustments would be made following the upcoming staffing review exercise.

(6) The UNHCR Representation in Uganda should ensure that planning and administration of affiliate workforce is executed in accordance with the related administrative instructions to ensure adequate staffing structure.

UNHCR accepted recommendation 6 and stated that the Representation has been following the relevant administrative instruction in managing affiliate workforce. In line with OIOS comments, the operation has done a review of the affiliated workforce positions during the 2023 and 2024 staff restructuring and realignment process. Currently, senior management is reviewing the affiliated workforce positions to determine the staffing picture for 2025 which should be completed by 31 August 2024.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of livelihoods and economic inclusion, arrangements for prevention, risk mitigation and response to gender-based violence, and affiliate workforce at the Office of the United Nations High Commissioner for Refugees in Uganda

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	To ensure effectiveness of the livelihoods and economic inclusion programme, the UNHCR Representation in Uganda should conduct a countrywide institutional mapping of all stakeholders implementing related activities, and develop a centralized database of beneficiaries.	Important	O	<ul style="list-style-type: none"> Completion of institutional mapping of stakeholders in Kampala. Evidence of data sharing of beneficiaries assisted by the remaining 24 agencies and uploading of the data in the centralized database. 	31 December 2024
2	To prevent further loss of resources, the UNHCR Representation in Uganda should properly close the soap factory project by: (i) preparing the project financial statements and recovering proceeds from sale of soap; and (ii) liquidating the factory assets and residual raw materials.	Important	O	<ul style="list-style-type: none"> Financial verification statements and liquidation of the factory assets. 	31 December 2024
3	The UNHCR Representation in Uganda should strengthen its monitoring of livelihoods projects to ensure that they are implemented in compliance with signed funded partnership agreements and best value is obtained on related investments.	Important	O	<ul style="list-style-type: none"> Risk-based monitoring plan of livelihood projects. Reports by the two international NGOs selected to support coordination of livelihood activities in north-west and south-west regions. 	31 December 2024
4	To ensure effectiveness of GBV programme implementation, the UNHCR Representation in Uganda should: (i) review its resource allocation for GBV and explore avenues for cost and process efficiencies; (ii) update its standard operating procedures and referral pathways to guide related programmes; and (iii) enhance the safety audits for the identification of GBV risks for mitigation.	Important	O	<ul style="list-style-type: none"> Evidence that sufficient resources have been allocated for GBV programme activities. Updated standard operating procedures and referral pathways. Evidence of safety audits undertaken in all the settlements. 	31 December 2024
5	The UNHCR Representation in Uganda should strengthen its planning and monitoring of GBV programme activities through: (i) mapping of implementing partners to ensure optimal use of resources; and (ii) collection and reporting of relevant data.	Important	O	<ul style="list-style-type: none"> Updated mapping to include the 4Ws (who, when, where and what) for all the locations. Automated case management information system. 	31 December 2024

STATUS OF AUDIT RECOMMENDATIONS

Audit of livelihoods and economic inclusion, arrangements for prevention, risk mitigation and response to gender-based violence, and affiliate workforce at the Office of the United Nations High Commissioner for Refugees in Uganda

Rec. no.	Recommendation	Critical⁴/ Important⁵	C/ O⁶	Actions needed to close recommendation	Implementation date⁷
6	The UNHCR Representation in Uganda should ensure that planning and administration of affiliate workforce is executed in accordance with the related administrative instructions to ensure adequate staffing structure.	Important	O	<ul style="list-style-type: none"> Evidence of completion of the review of the affiliated workforce positions for 2025. 	31 August 2024

⁴ 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.

⁵ 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.

⁶ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁷ Date provided by UNHCR in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of livelihoods and economic inclusion, arrangements for prevention, risk mitigation and response to gender-based violence, and affiliate workforce at the Office of the United Nations High Commissioner for Refugees in Uganda

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
1	To ensure effectiveness of the livelihoods and economic inclusion programme, the UNHCR Representation in Uganda should conduct a countrywide institutional mapping of all stakeholders implementing related activities, and develop a centralized database of beneficiaries.	Important	Yes	Livelihoods and Economic Inclusion Officer	31 December 2024	<p>This recommendation has already been acted upon and should be closed. Below progress made to date.</p> <p>UNHCR designed an Assistance recording tool based on the data fields required in ProGres v4 for capturing all assistance provided to beneficiaries at the individual level. The information collected with this tool is uploaded into ProGres v4 as a central database.</p> <p>Data focal points from 34 agencies in Kampala have already been trained on the tool, and 10 out of the 34 agencies have already started sharing their data with UNHCR. Training sessions for agency staff based in the field are planned for June and July 2024. Agencies are expected to share their beneficiary data quarterly. Designing of a dashboard where all data will be presented and updated regularly has been completed.</p> <p>UNHCR has initiated a comprehensive mapping of partners in settlements</p>

⁸ 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.

⁹ 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 ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>through 4W mapping per settlement, activity info reporting (# of partners, beneficiaries, and resources) and online mapping tool.</p> <p>UNHCR produced a draft fact sheet presented during the audit mission. The fact sheet outlines the partnerships in the sector, including number of beneficiaries, project budgets and thematic areas. By December 2024, all livelihood assistance by all agencies will be uploaded in ProGres centralized database for all partners. Currently 10 agencies have started sharing their beneficiary data that is uploaded in ProGres.</p> <p>This data continues to be closely reviewed, to ensure <u>data</u> from development projects and from projects implemented through government (not required to report to the UCRRP) is included. UNHCR is producing fact sheets bi-annually.</p> <p>The office is however working with the partners in completing the mapping for Kampala, which is currently work in progress.</p>
2	To prevent further loss of resources, the UNHCR Representation in Uganda should properly close the soap factory project by: (i) preparing the project financial statements and recovering proceeds from sale of soap; and (ii) liquidating the factory assets and residual raw materials.	Important	Yes	Head of Field Office Project Control Officer	31 December 2024	Uganda Representation will prepare the financial verification statements and other documents linked to factory asset liquidation.

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
				Senior Risk Management Advisor		
3	The UNHCR Representation in Uganda should strengthen its monitoring of livelihoods projects to ensure that they are implemented in compliance with signed funded partnership agreements and best value is obtained on related investments.	Important	Yes	Livelihoods and Economic Inclusion Officer	31 December 2024	<p>This recommendation is an ongoing effort. In August 2023, the operation promulgated its livelihood strategic directions 2023-2028 with a directive to Sub-Offices to develop detailed implementation plans with the support and monitoring of the Livelihoods team in Branch Office-Kampala.</p> <p>In addition, in 2024, UNHCR has partnership agreements with ACF and ALIGHT. ACF was selected to support coordination at settlement level catalytic investments in the block farms in the North-West. ALIGHT was selected to support coordination activities at settlement level in the South-West.</p> <p>Monitoring of the 2 partners' activities is being strengthened and ongoing. The operation will share its risk-based monitoring plan and progress in this area by December 2024.</p>
4	To ensure effectiveness of GBV programme implementation, the UNHCR Representation in Uganda should: (i) review its resource allocation for GBV and explore avenues for cost and process efficiencies; (ii) update its standard operating procedures and referral pathways to guide related programmes;	Important	Yes	GBV Officer	31 December 2024	(i)Resource allocation for GBV, the operation has tapped into earmarked funding to supplement its OL, programs like PROSPECTs that focuses on enhancing localization and integration of GBV services into government programs which the donor has committed to a multi-year funding.

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
	and (iii) enhance the safety audits for the identification of GBV risks for mitigation.					<p>In addition, Spotlight 2.0 funding by the European union supports prevention and response to GBV in refugee settlements. Under the Women Peace and Security initiative, we are currently working with UN Women on a draft proposal that has yet to be endorsed, once this has been approved the fundraising will support GBV programing.</p> <p>UNHCR is finalizing MOUs with UNFPA and UN Women within this framework, there are workplans that will be used as advocacy tools for fundraising to supplement the gaps within the GBV program.</p> <p>(ii) Country wide SOPs are being updated through the National GBV working group, which will be ready by Dec 2024.</p> <p>(iii) Safety audits are ongoing; funding is availed in 2024 to partners to conduct safety audits in all locations. The funding is reflected in the Project Workplan. The funding reflects the overall budget of all GBV activities, which includes the safety audit. The safety audit should be completed by December 2024.</p>
5	The UNHCR Representation in Uganda should strengthen its planning and monitoring of GBV programme activities through: (i) mapping of implementing partners to ensure optimal use of	Important	Yes	GBV Officer	31 December 2024	Mapping of implementing partners is done through the Refugee Response Plan and is available through its dashboard.

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	resources; and (ii) collection and reporting of relevant data.					Collection and reporting of relevant data is ongoing with monthly GBVIMS reports and dashboards, and quarterly RRP reports narrative plus dashboards.
6	The UNHCR Representation in Uganda should ensure that planning and administration of affiliate workforce is executed in accordance with the related administrative instructions to ensure adequate staffing structure.	Important	Yes	Senior Human Resource Officer	31 August 2024	<p>The operation has been following the relevant Administrative Instruction in managing Affiliated workforce. The recruitment and administration process are followed as stipulated in AI for AWF and reviewed and approved by AWF HQ, Regional bureau and UNOPS HQ.</p> <p>In line with the OIOS comments, the operation has done a review of the affiliated workforce positions during the 2023 and 2024 staff restructuring and realignment process. In 2023, the office had 65 UNOPS contracts. During this process and currently in 2024, 4 affiliated positions were regularized, and 20 positions were discontinued. Currently, senior management is reviewing the affiliated workforce positions to determine the staffing picture for 2025, which should be completed by 31 August 2024.</p>