



INTERNAL AUDIT DIVISION

REPORT 2024/088

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

The UNHCR Mission in Libya needed to address important gaps in programme planning, implementation, and monitoring

24 December 2024

Assignment No. AR2023-131-02

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

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the operations in Libya for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the UNHCR Mission in Libya was managing the delivery of services to the forcibly displaced persons in a cost-effective manner and in accordance with UNHCR's policy requirements. The audit covered the period from January 2021 to March 2024 and included (a) well-being and basic needs including cash-based interventions (CBIs) and non-food items (NFIs); (b) gender-based violence (GBV) and child protection; (c) registration and Refugee Status Determination (RSD); (d) durable solutions; and (e) health.

The Mission's implementation of programme activities was constrained by resources, and this was exacerbated by an unfavorable protection environment, insecurity, and restricted access to project sites. OIOS observed important gaps in programme planning, implementation and monitoring, which significantly impacted the effectiveness and quality of services provided to forcibly displaced persons.

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

- Determine optimal and cost-efficient arrangements to deliver cash assistance to displaced persons, strengthen the monitoring of cash assistance disbursements, and roll out the CashAssist tool.
- Enhance needs assessments to properly inform and document decisions on procurement and distribution of non-food items.
- Implement the recommendations from its GBV self-assessment.
- Incorporate its child protection programme with education and programmes addressing gender-based violence to meet the specific needs of children within the available resource envelope.
- Address the backlog of status determination cases expeditiously.
- Enforce standard operating procedures for quick impact projects.
- Strengthen its planning, implementation and monitoring of the health programme.

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

CONTENTS

I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2
III. AUDIT RESULTS	2-10
A. Wellbeing and basic needs	2-4
B. Gender-based violence and child protection	4-6
C. Registration and refugee status determination	7-8
D. Durable solutions	8-9
E. Health	9-10
IV. ACKNOWLEDGEMENT	10
ANNEX I	Status of audit recommendations
APPENDIX I	Management response

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

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the operations in Libya for the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. The UNHCR Mission in Libya (hereinafter referred to as ‘the Mission’) commenced operations in 1991. Despite there being sporadic armed conflict and violent confrontations, Libya experienced political stability and security following the October 2020 ceasefire agreement. Nonetheless, UNHCR operations were conducted in Tunisia, with regular missions undertaken to Libya.
3. Despite UNHCR’s long presence in the country, the Libyan Government had not signed a Host Country Agreement nor a Memorandum of Understanding with it. This complicated the operational environment the Mission worked in, with its staff facing challenges in obtaining visas and authorizations to visit project sites. These logistical challenges hampered the Mission's effective delivery of protection and assistance.
4. As of 31 December 2023, the Mission supported 219,580 forcibly displaced persons, comprising 54,837 asylum seekers, 1,842 refugees, 125,802 Internally displaced persons (IDPs) and 37,099 IDP returnees, located throughout the country. In 2023, the United Nations Country Team transitioned from the cluster system to the United Nations Sustainable Development Cooperation Framework. This strategic move was to expedite the implementation of the United Nations Sustainable Goals in collaboration with the Libyan Government. Consequently, the Mission was gradually disengaging from the IDP response while maintaining its coordination role in mainstreaming protection under the Cooperation Framework.
5. The Mission was headed by a Chief of Mission at the D1 level, and it had 239 staff, including 50 professionals, 15 national officers, 109 general service, and 65 affiliated workforce. Thirty-six positions (21 per cent) were vacant. The Mission operated from an office in Tunisia with a country office in Tripoli and Field Offices in Benghazi and Misrata. During this period, 79 per cent of the Mission's programme expenditure was implemented through ten partners. The Mission recorded programme expenditure totaling \$32 million in total for 2022 and 2023, as shown in table 1:

Table 1: Main programme expenditure

Programme Areas	US\$ (in Millions)	
	2022	2023
Cash assistance	3.00	2.20
Core relief items	2.07	1.79
Access documentation and Refugee status determination	3.80	1.17
Health	2.38	2.40
Durable solutions	1.57	0.84
Gender-based violence response and mitigation	1.98	0.81
Child protection	0.65	0.67
Other programmatic interventions	3.94	2.73
Total	19.39	12.61

6. UNHCR relies on its corporate systems for managing its operations. These systems include: (a) Workday for human resources; (b) COMPASS, for strategic planning, budgeting, monitoring, and

reporting; (c) Managing for Systems, Resources and People (MSRP) and Cloud ERP, for financial reporting and supply chain management; and (d) ProGres, UNHCR's corporate registration, identity and case management system. OIOS obtained and reviewed data from these systems and assessed the effectiveness of controls.

7. Comments provided by UNHCR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess whether the UNHCR Mission in Libya was managing the delivery of services to the forcibly displaced persons in a cost-effective manner and in accordance with UNHCR's policy requirements.

9. This audit was included in the 2024 OIOS risk-based work plan due to risks related to the Mission's challenges in undertaking its operations including staff's limited access to programme areas.

10. OIOS conducted this audit from March to June 2024. The audit covered the period from 1 January 2021 to 30 March 2024. Based on an activity-level risk assessment, the audit covered higher risks areas and reviewed programme areas, such as: (a) well-being and basic needs covering cash-based interventions (CBIs) and non-food items (NFIs); (b) gender-based violence (GBV) and child protection; (c) registration and refugee status determination (RSD); (d) durable solutions; and (e) health.

11. The audit methodology included: (a) interviews with key personnel at regional bureau and country operation levels; (b) a review of relevant documentation; (c) analytical review of data¹, (d) sample testing of controls; and (e) virtual visits² to four implementing partners, community center and two warehouses.

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

III. AUDIT RESULTS

A. Wellbeing and basic needs

Need to determine optimal arrangements to deliver cash assistance to displaced persons

(a) The progress in transition from NFI modality to CBI modality was limited

13. Included in the Mission's strategy (2023-2025) was a transition from NFI to CBI as the preferred modality for service delivery to forcibly displaced persons. However, limited progress had been made in effecting this transition due to reluctance of the government in allowing UNHCR to implement large scale CBI interventions. The Mission was also yet to conduct a comparative analysis between the two modalities to inform its decision on the optimal arrangement for meeting the needs of vulnerable populations, considering the following.

¹ Financial data from MSRP and Cloud ERP; performance data from its results-based management systems, FOCUS and COMPASS; and registration and case management data from ProGres

² The audit conducted a virtual visit to the warehouse using live video streaming, allowing the auditors to observe operations and interact with warehouse staff remotely. However, there were still limitations in effectively verifying the programme activities implemented.

- The Mission used the same vulnerability criteria for NFI and CBI although further differentiation was needed regarding when to use NFI, CBI, or both to meet the needs of vulnerable individuals.
- The Mission did not have comprehensive information on whether CBIs and NFIs reached intended beneficiaries as well as on the adequacy and effectiveness (quality, sufficiency and utilization) of CBI as a modality of service delivery in mitigating protection risks. This was due to the following gaps in monitoring: (i) staff were unable to conduct real time monitoring of CBI and NFI distributions due to insecurity; (ii) the third-party monitoring was discontinued due to failures in the execution of their contract; and (iii) implementing partners were involved in the post distribution monitoring conducted for CBIs thereby impacting the objectivity of the exercise. Moreover, the post distribution monitoring, when done, was conducted telephonically and did not involve any direct interaction with beneficiaries.

(b) The effectiveness of cash assistance was limited

14. The Mission's disbursed \$5.7 million to 24,093 forcibly displaced persons in 2022-2023 under CBI. It had comprehensive standard operating procedures (SOPs) that provided clear guidance on eligibility criteria, disbursements, monitoring, and reporting. A review of 18 disbursements cases totaling \$10,852 in the audit period showed that SOPs were followed. A review of the CBI performance indicators showed that the Mission fully achieved 12 of the 14 indicators related to cash support disbursement.

15. However, OIOS observed the following:

- The Mission distributed CBI to IDPs through pre-charged cash cards. However, 67 per cent of the \$5.7 million distributed went towards meeting the three partners' staff and administration costs; leaving \$1.8 million (33 per cent) as cash assistance to beneficiaries. The Mission had initiated plans to transition from the use of partners to a financial service provider (FSP) with a tendering process already underway at the time of the audit.
- The UNHCR CBI policy prioritized scaling up the use of CBI to contribute to a transition from aid to development and self-reliance. However, the Mission provided cash mainly to meet the basic needs of both IDPs and refugees and asylum seekers. For example, in 2023, 70 per cent of CBI distributed went towards meeting shelter needs, medical support and assistance to survivors of serious human rights violations.
- The Mission used ProGres, Refugee Assistance Information System (RAIS), and KOBO toolbox for recording and reporting CBI disbursements. However, it did not use CashAssist despite the programme reaching the threshold set up in the UNHCR Administrative Instructions. The transition to an FSP was an opportunity to implement CashAssist as required by UNHCR.

(1) The UNHCR Mission in Libya should explore optimal and cost-efficient arrangements to deliver cash assistance to displaced persons, which should be supported by strengthened monitoring of cash assistance disbursements and roll out of the CashAssist tool.

UNHCR accepted recommendation 1 and stated the Mission improved the cost-efficiency on Cash assistance arrangements to displaced persons by switching to direct implementation for Internally Displaced Persons. In July 2024, the Mission signed a contract with a third-party monitor. The Mission has exemption from Headquarters to not use CashAssist but it is collaborating with the Regional Bureau and Headquarters to address the accessibility of the CashAssist software.

Need to enhance needs assessment for effective NFI distribution

16. During the period, the Mission distributed 640,698 NFI kits to 61,442 asylum seekers and refugees and 125,628 IDPs totaling \$3.8 million. The Mission had SOPs in place to guide the storage and distribution of NFIs. The audit sampled 16 distributions by two partners and conducted virtual visits to two warehouses and found the distribution and storage processes to conform with SOPs.

17. From a review of 20 NFI distributions and available monitoring reports, the audit noted that the Mission's distribution of NFIs was not informed by displaced persons needs but more by what was available in the warehouse at the time of distribution. Further, marginalized groups such as persons with diverse sexual orientation, gender identity expression, and sex characteristics were not prioritized during NFI distributions as required in vulnerability assessment criteria. The Mission noted that the most vulnerable individuals were prioritized under the Shelter and NFI cluster prior to its closure in 2022; however, the Mission did not provide documentation to support this assertion and it also had not identified alternative methods for meeting these individuals' needs after the cluster system was discontinued.

18. The audit reviewed eight purchase orders for NFIs with an aggregate value of \$1.6 million (14 per cent of the procurement for the period). This included 46,530 mattresses totaling \$1 million that were procured in the last quarter of 2023 for the Derna flood emergency response. However, only 20,000 mattresses were distributed with the rest still in stock at the time of the audit. This indicated inadequate needs assessment at the planning stage especially at a time of reduced funding. It also held up scarce resources and increased storage costs unnecessarily.

(2) The UNHCR Mission in Libya should enhance its needs assessments to properly inform and document its decisions on the procurement and distribution of non-food items.

UNHCR accepted recommendation 2 and stated that the Mission had enhanced its needs assessment by identifying marginalized groups referred through protection for NFIs assistance. For 2025, the Mission is in the process of finalizing its detailed planning with its partners.

B. Gender-based violence and child protection

Need to strengthen the delivery of support and assistance to GBV survivors

19. The Mission spent \$2.7 million on GBV in the period under audit. During this period, the Mission had 1,277 GBV persons registered as survivors, 753 of whom received support under the programme. The GBV programme was implemented through three partners in 2022 and two in 2023 who conducted vulnerability assessments based on UNHCR criteria and provided support and assistance as necessary.

(a) The GBV programme effectiveness was affected by several factors

20. The effectiveness of the GBV programme was impacted by the following:

- The Mission reduced funding available to the GBV programme in 2023 at the time when there was a 77 per cent surge in reported GBV cases. Consequently, the caseworker-to-survivor ratio was 1:40, which fell short of the international standard of 1:20. This affected the timeliness and quality of services and assistance provided to GBV survivors.
- The Mission was unable to conduct awareness campaigns nor provide services due to restrictions from the host government and resistance from religious leaders in the eastern part of the country. For

instance, case management follow ups were conducted through telephone calls since the national laws prohibited the conducting of face-to-face interviews with survivors.

- The Mission was unable to procure post-exposure prophylaxis kits in a timely manner due to scarcity of medical supplies in the country.
- In 2023-2024, the Mission distributed rental cash assistance to 44 per cent of GBV survivors through its caregiver programme, which implied that the rest remained exposed to security risks. It also lacked documentation for the survivors that received cash assistance to find secure locations.

(b) The performance data was inadequate

21. The audit reviewed 12 GBV case management files managed by GBV partners. While partners maintained the files in the GBV Information Management System (GBVIMS), information was not up to date. This was due to partners recording GBV-related data in Microsoft Excel (Excel) spreadsheets for long intervals prior to uploading it to the GBVIMS. This raised risk of unauthorized access to sensitive GBV survivor data and/or of compromised data since Excel lacked proper security features. Further, the Mission staff did not have access to data in the GBVIMS due to the lack of an information-sharing protocol with the partners. The Mission thus had to wait until partners uploaded GBV data into KOBO, which often delayed monitoring and oversight.

22. Furthermore, a review of the performance reporting of the GBV programme revealed the following:

- The Mission did not collect data for some key indicators such as the percentage of rape cases referred to health services in 72 hours. It attributed this to the majority of GBV incidents having happened to survivors in their countries of provenance or on the way to Libya, which could not be substantiated.
- Some results reported in COMPASS could not be substantiated; for instance: the more than 100 per cent results against targets in 2022 for the indicators “proportions of persons who (i) know where to access available GBV services and (ii) do not accept violence against women”. Conversely, the targets fixed in 2023 for these indicators were extremely low and easily achieved.
- The Mission did not have documentation to support the 78 and 86 per cent achievement in 2022 and 2023 respectively for the indicator “the proportion of survivors that were satisfied with GBV case management services”. It also did not investigate the reasons for the dissatisfaction of the remaining GBV survivors and therefore did not take corrective action.

23. The above issues were caused by insufficient staff capacity and funds, which could have been addressed with better strategic planning. There were also gaps noted in the monitoring of partners’ delivery of services. The Mission had a GBV strategy (2023-2025) in place, but it did not mainstream prevention and response into other related programmes such as education, child protection, livelihoods and public health. This was especially important considering the reduced funding.

24. A recent self-assessment by the Mission of its GBV strategy and programme revealed a 56 per cent compliance with the UNHCR GBV framework. Gaps were identified with regard to prevention and risk mitigation, response including case management, information management, planning, resource allocation and monitoring, partnerships and coordination, and staffing. The Mission had started implementing the resultant recommendations at the time of the audit, which would also address the issues noted by the audit.

(3) The UNHCR Mission in Libya should implement the recommendations from its GBV self-assessment.

UNHCR accepted recommendation 3 and stated that the Mission had taken steps to implement the ten recommendations from the self-assessment.

Need to strengthen planning and delivery of services under the child protection programme

25. As of March 2024, Libya was home to 24,369 refugee and asylum children, comprising 36 per cent of the total asylum seekers and refugee population. The Mission spent \$3 million on the child protection programme during the audit period.

26. During the audit period, the Mission provided 2,457 unaccompanied and separated children (UASC) with protection and support through its protection helpdesk. In 2022, the Mission partnered with another United Nations agency to streamline and join efforts to improve refugee and asylum-seeking children's access to national educational system. However, this programme was discontinued in 2023 due to a reduction in education funding from \$370,000 to \$25,000. This contributed to the low education rates, i.e., 53 per cent among children of school going age. Enrollment in public schools was costlier as they required documentation of children from the countries of origin, which increased additional costs. Additionally, the Mission did not consider the needs of refugee girls, including a program for countering female genital mutilation and child marriage and providing them with hygiene kits.

27. The Mission and its partners utilized multiple systems, i.e., RAIS, KOBO, and ProGres to record and track support provided to children. It monitored partners' performance through continuously reviewing case management files, tracking case backlogs, and amending the partnership project agreements. However, data in the different systems was not reconciled thereby raising the risks of duplication and errors going undetected.

28. A review of the programme data in COMPASS showed that the Mission reported an over-achievement for most of the indicators. However, this was because it established relatively low targets in 2022 and 2023. For example, the target for the indicator, 'proportion of children at heightened risk who are supported by a Best Interests Procedure' was 200 with an achievement of 1,077. It also showed full achievement for education related activities; yet, as noted above, there was a low rate of children attending school, and this was on a decline mainly due to documentation issues faced by refugee children and lack of funding.

29. The Mission's monitoring and reporting processes were also impacted by insecurity and access issues. The Field Unit and MFTs monitored partners via telephones, missing the chance to verify programme implementation and review documentation. Additionally, the MFT teams did not involve Protection and Child Protection staff in monitoring programme implementation, and this contributed to gaps in service delivery noted. On the other hand, the third-party monitoring, discontinued in 2023, was reinstated in late 2024, which would improve the programme's timely and transparent evaluation.

(4) The UNHCR Mission in Libya should incorporate its child protection programme with education and programmes addressing gender-based violence to meet the specific needs of children within the available resource envelope.

UNHCR accepted recommendation 4 and stated the Mission had incorporated its child protection programme within the partnership agreement with the partner as well as within the Letter of Understanding with another United Nations agency.

C. Registration and RSD

Despite challenges, the Mission effectively conducted registration

30. The Government of Libya is not a signatory to the 1951 Convention; thus, there was no national asylum system in place. Therefore, the Mission's primary objective was to register and conduct RSD for durable solutions for refugees.

31. The Mission could not spend \$1.8 of the \$6.1 million budget for registration and RSD in the period under audit. This was attributed to insecurity and challenges in locating applicants. The Mission was also unable to contract partners for the protection activities due to the country's socio-political situation. Sixty-two per cent of the staff in the Mission's Registration and Durable Solutions Units were affiliate members and they accounted for a third of the fair protection budget. The heavy reliance on affiliates contravened UNHCR guidelines but was unavoidable due to financial constraints.³

32. Notwithstanding the challenges, OIOS noted that the mission effectively delivered the service, as evidenced below:

- The Mission had a strategy and SOPs to direct and guide the registration, RSD, and resettlement processes in line with its Multi-Year Protection Strategy. The Mission had also developed an advocacy strategy to address the restricted protection environment. However, the Mission continued to face challenges in executing protection activities. For instance, the registration of children under five years of age was prohibited, which raised the risk of statelessness.
- The Mission operated a registration center in Tripoli. A virtual inspection of registration center in Tripoli revealed that the facilities were well maintained and proper records were kept to support related decisions. The Mission had registered 45,388 asylum seekers during the period under audit and there was no registration backlog at the time of the audit. Although still high, the audit noted that there was an overall reduction in the average processing time for registration of asylum seekers, i.e. from 86 days in 2022 to 47 days in 2023. All documents, including interviews were recorded in ProGres, KOBO, and RAIS.
- The Mission developed a fraud and corruption strategy effective from August 2024. In 2022 and 2023, two resettlement fraud complaints were forwarded to the UNHCR Inspector General Office. Further, two complaint boxes were installed at the Sarraj Reception Center; with a total of 151 and 157 complaints received in 2022 and 2023, respectively. The Mission provided annual reports on complaints received and trends identified.

Need to address the RSD backlog

33. OIOS review of 20 applications from asylum seekers for RSD noted that the Mission processed them in compliance with the SOP. However, there were: (a) 52 asylum seekers for whom a decision needed to be taken and 215 pending appeal applications, 119 (71 per cent) of which dated as far back as 2018; and (b) 520 first-instance backlog cases comprising of 245 interviews, 213 pending assessments and 62 pending reviews; and 16 pending appeals. Most asylum seekers pending decisions concerned Sudanese nationals, whose final decision on refugee status determination was suspended until further guidance from UNHCR headquarters was received.

³ Affiliates are charged to the operations budget and not the staff and administration budget.

- (5) The UNHCR Mission in Libya should take measures to expeditiously address the backlog of refugee status determination cases.**

UNHCR accepted recommendation 5 and stated that the Mission had significantly reduced the backlog including applicants pending interview, pending assessment, review, and appeals.

D. Durable Solutions

Controls over resettlement were satisfactory

34. The Mission's Multi-Year Protection and Solutions Strategy 2023-2025 prioritized durable solutions, focusing on sustainable outcomes for refugees and asylum seekers. From 2022 to 2023, the Mission allocated \$2.4 million for durable solutions, which was spent on payments to affiliate workforce, transportation, medical services, accommodation, and documentation.

35. The Mission evacuated and resettled 982 and 785 high-risk refugees in 2022 and 2023, respectively. The audit confirmed adherence to SOPs, appropriate supporting documentation on file and proper justification recorded for assistance given to refugees and asylum seekers who were resettled. Further, the Mission met resettlement quotas for 2022 and 2023, exceeding complementary pathway targets by 3 per cent. In 2023, the target processing time was successfully reduced from 400 days to 365 days.

Need to strengthen the management of Quick Impact Projects

36. The Mission implemented 33 Quick Impact Projects (QIPs) totaling \$1.6 million in the period under audit under the durable solutions programme. The focus of these projects was to refurbish health clinics, hospitals, educational facilities, and protection spaces. The aim was to promote resilience and peaceful coexistence between IDPs and host communities through fundamental services. The audit reviewed six high-value QIPs in 2023 totaling \$200,000.

37. The Mission developed SOPs for QIPs, including criteria for beneficiary selection, monitoring, and six-month post-completion evaluation. However, due to the inadequate oversight, important compliance gaps occurred:

- Projects were selected exclusively by government officials without the involvement of the Mission and IDPs, nor consideration of the IDP needs as outlined in the SOP. This led to projects mainly benefiting host communities, and not IDPs. The Mission reported that it was able to reach only 1,625 (4 per cent) of the 25,000 vulnerable IDPs targeted through these projects in 2023.
- All procurement processes had been waived for the four projects that were implemented by partners costing between \$40,171 and \$48,184. The documentation provided for the rehabilitation of a polyclinic totaling \$43,709 lacked proper justification including the number of IDPs that would be served. It also lacked supporting documentation to evidence costs incurred, and photos of the completed project indicated that there were already cracks on the walls.
- No independent evaluations were conducted to opine on the impact of the QIPs. In two of the four projects reviewed during this audit, the projects were evaluated by the implementing partner and even then, the only assurance provided was a statement indicating that beneficiaries were satisfied with the project.

- The Mission monitored the projects by calling a sample of 30 beneficiaries. However, most of the responses provided related to CBI interventions and not QIPs.

38. Consequently, there was no basis on which to validate that best value was obtained on these projects.

(6) The UNHCR Mission in Libya should take measures to enforce standard operating procedures for quick impact projects.

UNHCR accepted recommendation 6 and stated that the Mission had strengthened the mechanism for identifying Quick Impact Projects (QIPs) in 2024. The Mission has also established a framework agreement with a third-party monitor to monitor and measure the impact of the QIPs.

E. Health

Need to strengthen the planning, implementation and monitoring of its health activities

39. The Mission recorded health, nutrition, and reproductive health expenditures totaling \$4.8 million in 2022 and 2023. The services benefited a total of 5,630 individuals, including 4,235 migrants, refugees, and asylum seekers, 56 host community members and 1,339 clients within detention centers. However, OIOS observed significant gaps in the management of the programme:

- (a) Planning was inadequate to address the increased need and funding constraints

40. The Mission had a public health strategy (2022-2025) in place to direct related activities. However, the strategy did not support the prioritization of the numerous needs in light of the dwindling funds, nor did it ensure equitable access to health services for all refugees and asylum seekers. It also lacked specific strategies for different population groups and did not have indicators and targets to measure progress in meeting its strategic priorities. Although the Libyan government was responsible for epidemic preparedness, the Mission's lack of planning hindered its ability to provide adequate responses when there was a disease outbreak. Moreover, it struggled to deliver essential mental health, HIV, and reproductive health services to displaced persons, exacerbating public health risks.

41. Refugees and asylum seekers faced challenges in accessing health care because they did not have proper identification since facilities did not recognize UNHCR documentation. Further, forcibly displaced persons had also not been mainstreamed into national systems due to, amongst other things, the latter's limited capacity and infrastructure. Moreover, most refugees and asylum seekers could not afford to pay the facility fees. This left the Mission as primarily responsible for providing health services to displaced persons, which came at a high cost especially in cases where services (such as related to mental health) were unavailable at national facilities.

- (b) Implementation of programme activities was not effective

42. OIOS observed the following:

- The Mission did not conduct the Standardized Expanded Nutrition Survey to obtain information on the nutritional status and related health indicators of refugees and asylum seekers. It also lacked a dedicated programme to manage the nutritional needs of refugees and asylum seekers and to prevent malnutrition.

- Concerning the referral processes followed by the Mission in obtaining specialized medical care when needed, the Mission followed a country-specific SOP and Medical referral committee to guide partners and beneficiaries that was updated in 2022. However, inconsistencies were noted between reported referral data and underlying records. The Mission also had not signed agreements with referral hospitals to ensure quality of services and control costs.
- The Mission faced frequent stockouts at facilities. On the other hand, the Mission purchased essential medicines and supplies locally totaling \$215,376, for which documentation lacked to evidence that a transparent bidding process was followed.

(c) Monitoring of the programme performance was inadequate

43. The Mission did not use available UNHCR tools, such as the integrated Refugee Health Information System, the balanced scorecard and laboratory quality assurance, resulting in insufficient data on health service quality for effective decision-making. The indicators and targets in COMPASS were not aligned to those in the UNHCR Global Health Strategy and partner framework agreements. Despite challenges in access to health service for refugees and asylum seekers in 2021, the Mission used vague indicators to measure performance. For example, one of the indicators was "refugees and asylum seekers have access to health facilities," that had a YES/NO answer. A 90 per cent result was reported at year-end without clarity on how this figure was determined, limiting the ability to assess programme effectiveness. Consequently, the lack of relevant indicators hindered progress assessment and accountability.

44. Although multifunctional teams and project control measures were deployed to oversee programme implementation, the lack of risk-based monitoring plans and inadequate monitoring of health services undermined these efforts. Reports highlighted the challenges faced by partners rather than assessing performance against the approved work plan and targets. The audit also identified issues in the health partnership agreement, including unclear indicators, unassigned responsibilities, and high personnel costs, which affected healthcare effectiveness.

45. OIOS attributed the audit findings to inadequate management arrangement of the health programme, including insufficient prioritization among numerous needs, lack of a well-defined health monitoring system, and funding constraints.

(7) The UNHCR Mission in Libya should strengthen its planning, implementation and monitoring of the health programme so that it meets the needs of forcibly displaced persons.

UNHCR accepted recommendation 7 and stated that the Mission had strengthened its monitoring of the health programme in 2024 by launching the integrated Refugee Health Information System.

IV. ACKNOWLEDGEMENT

46. 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 the operations in Libya for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	The UNHCR Mission in Libya should explore optimal and cost-efficient arrangements to deliver cash assistance to displaced persons, which should be supported by strengthened monitoring of cash assistance disbursements and roll out of the CashAssist tool.	Important	O	Receipt of evidence of the arrangements for the delivery of cash assistance to displaced persons, as well as the implementation of the CashAssist tool and regular monitoring of the CBI programme.	31 December 2025
2	The UNHCR Mission in Libya should enhance its needs assessments to properly inform and document its decisions on the procurement and distribution of non-food items.	Important	O	Receipt of evidence of a comprehensive needs assessment.	31 December 2025
3	The UNHCR Mission in Libya should implement the recommendations from its GBV self-assessment.	Important	O	Receipt of evidence of the implementation of the GBV self-assessment recommendations.	31 December 2025
4	The UNHCR Mission in Libya should incorporate its child protection programme with education and programmes addressing gender-based violence to meet the specific needs of children within the available resource envelope.	Important	C	Action completed.	Implemented
5	The UNHCR Mission in Libya should take measures to expeditiously address the backlog of refugee status determination of individuals.	Important	C	Action completed.	Implemented
6	The UNHCR Mission in Libya should take measures to enforce standard operating procedures for quick impact projects.	Important	O	Receipt of evidence of standard operating procedures to guide the implementation of the quick impact projects.	31 December 2025
7	The UNHCR Mission in Libya should strengthen its planning, implementation and monitoring of the	Important	O	Receipt of evidence of regular monitoring of activities.	31 December 2025

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.

STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
	health programme so that it meets the needs of forcibly displaced persons.				

APPENDIX I

Management Response

Management Response

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

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
1	The UNHCR Mission in Libya should explore optimal and cost-efficient arrangements to deliver cash assistance to displaced persons, which should be supported by strengthened monitoring of cash assistance disbursements and roll out of the CashAssist tool.	Important	Yes	Deputy Chief-of-Mission	31 December 2025	<p>The Mission improved the cost-efficiency on Cash assistance arrangements to displaced persons by switching to Direct Implementation for IDPs. In similar scope, this approach has saved approximately 40 per cent of resources.</p> <p>To strengthen monitoring of cash assistance disbursements, the Mission signed in July 2024 a contract with a Third-Party Monitoring to monitor the partner's activities including cash. Also, the Mission has filled in 2024 the new global PDM questionnaire to report the monitoring results.</p> <p>Regarding CashAssist, the Mission has prepared the access authorities and the tool requires technical synchronization between softwares to avoid duplications, and this is being worked upon between the Regional Bureau and Headquarters.</p> <p>It is to be noted that the operation is only providing Emergency Cash Assistance to Refugees via partners</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.

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						<p>(in 2023 and 2024), a modality that is different from multi-purpose cash assistance and for which CashAssist is non-mandatory and rather inefficient given the case-by-case management.</p> <p>Moreover, the cash provided by Direct Implementation to (recurring) IDPs is phasing out in December 2024.</p>
2	The UNHCR Mission in Libya should enhance its needs assessments to properly inform and document its decisions on the procurement and distribution of non-food items.	Important	Yes	Senior Programme Officer	31 December 2025	<p>The Mission has enhanced its needs assessment by identifying marginalized groups such as persons with diverse sexual orientations, gender expressions, and sex characteristics referred through protection for NFI assistance (whether it was in the community centres or through urban distributions).</p> <p>For 2025, the Mission is in the process of finalizing its detailed planning with its partners which considers the outcomes of focus group discussions conducted. A note, however, that the unpredictability of the people released from detention centers or intercepted and referred to disembarkation points where NFIs are distributed, should be considered.</p>
3	The UNHCR Mission in Libya should implement the recommendations from its GBV self-assessment.	Important	Yes	Assistant Chief-of-Mission Protection	31 December 2025	The Mission has taken steps to implement the ten recommendations from the self-assessment by:

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						<p>- Putting a GBV self-assessment workplan in place, the implementation of which is currently in progress</p> <p>-Increasing the GBV response capacity by prioritizing recruitment of an additional staff.</p>
4	The UNHCR Mission in Libya should incorporate its child protection programme with education and programmes addressing gender-based violence to meet the specific needs of children within the available resource envelope.	Important	Yes	Assistant Chief-of-Mission Protection	Implemented	The Mission has incorporated its child protection programme within the PPA with the partner as well as within the letter of understanding with UNICEF ongoing through the referrals to UNICEF. It is requested from OIOS to consider this recommendation as implemented.
5	The UNHCR Mission in Libya should take measures to expeditiously address the backlog of refugee status determination cases.	Important	Yes	Assistant Chief-of-Mission Protection	Implemented	<p>UNHCR Mission in Libya has addressed the backlog:</p> <ul style="list-style-type: none"> - The Sudanese population pending appeal is now ON HOLD in accordance with the global guidance; - There has been a significant reduction of the backlog including applicants pending interview, pending assessment, review and appeals. This evidence is showcased in the attached documents and excel sheet pulled from proGres. - The RSD team has recruited an additional international caseworker to support the case processing.

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6	The UNHCR Mission in Libya should take measures to enforce standard operating procedures for quick impact projects.	Important	Yes	Deputy Chief-of-Mission	31 December 2025	The Mission has strengthened the mechanism for identifying QIPs in 2024 through Focus Group Discussions and Key Informants Interviews during the assessment phase. Some samples provided to OIOS demonstrating that forcibly displaced were involved in the assessment phase. Also, the Mission has established a framework agreement with a Third-Party Monitor to monitor and measure the impact of the QIPs that will begin in December 2024.
7	The UNHCR Mission in Libya should strengthen its planning, implementation and monitoring of the health programme so that it meets the needs of forcibly displaced persons.	Important	Yes	Deputy Chief-of-Mission	31 December 2025	The Mission has strengthened its monitoring of the health programme in 2024 by launching iRHIS in Q1. Two rounds of training were provided to partner staff. The system is expected to be fully in place in 2025.