



## INTERNAL AUDIT DIVISION

### REPORT 2014/092

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Audit of the delegation of authority framework in the Office of the United Nations High Commissioner for Refugees

Overall results relating to the effective management of the delegation of authority framework were initially assessed as partially satisfactory. Implementation of four important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

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# **AUDIT REPORT**

## **Audit of the delegation of authority framework in 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 delegation of authority framework in the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. The United Nations Secretariat ensures that the chain of command is clear by applying the principle of delegation of authority. An effective and efficient delegation of authority framework requires several key aspects related to the delegation: a clear vertical chain of command; effective policies to guide delegation of authority; provision of efficient support systems; a central repository of all delegations; and continuous monitoring and performance assessment.
4. The challenge of monitoring delegation of authority in various areas has grown in tandem with the increase in UNHCR operations and field missions over the years. UNHCR is a highly decentralized organization in which the delegation of authority process and framework are critical for the effective management of operations.
5. Article 13.2 of UNHCR Financial Rules for Voluntary Funds states that “The High Commissioner will issue rules and procedures defining the delegation of authority and responsibility in UNHCR”. It is UNHCR policy to entrust its Senior Managers with decision making authority, where responsibility can most effectively be exercised and where accountability for results can be determined, in order to enable them to administer programmes or services under their jurisdiction. In line with this, the High Commissioner has entrusted his subordinates with aspects of management functions such as management of operations, finance, procurement, human resources, information technology and protection. In delegating these functions, the High Commissioner delegates the related authority, responsibility and accountability.
6. UNHCR utilizes the Letter of Instruction (LOI) as its main tool to formalize the delegation of authority from the High Commissioner to subordinates. The LOI was revised in 2007 after the revision of the Resource Allocation Framework, the Financial Internal Control Framework (FICF) and the Managing for Systems, Resources and People system (MSRP) roll-out. The LOI constitutes an accountability instrument that supports delegation of authority and accountability at all levels of the organization.
7. UNHCR has established the following frameworks supporting the delegation of authority and guiding staff on specific delegation of authority matters dealing with finance, resource allocation, budget, human resources management, asset and contract management, disciplinary matters, and payments:
  - (a) Global Management Accountability Framework;
  - (b) Accountabilities, Responsibilities and Authorities at Headquarters, Regions and Field;
  - (c) Resource Allocation Framework;
  - (d) Financial Internal Control Framework;

- (e) Delegation of Authority Plan (DOAP);
- (f) Budgetary Internal Control Framework;
- (g) Human resources delegation of authority framework;
- (h) Delegation of authority for asset management, supply and procurement; and
- (i) Delegation of authority in disciplinary matters.

8. Comments provided by UNHCR are incorporated in *italics*.

## II. OBJECTIVE AND SCOPE

9. The audit was conducted to assess the adequacy and effectiveness of governance, risk management and control processes in providing reasonable assurance regarding **the effective management of the delegation of authority framework in UNHCR**.

10. The audit was included in the 2013 internal audit work plan for UNHCR due to the risks related to the decentralized functioning of an organization managing operations in 157 countries. Further, OIOS reviews of field offices and UNHCR Headquarters showed that delegated authority to representations was not well articulated, leading to gaps in the internal control framework.

11. The key control tested for the audit was the delegation of authority system. For the purpose of this audit, OIOS defined delegation of authority system as the controls that provide reasonable assurance that authority for functions has been formally delegated in accordance with relevant regulations and rules. This control also includes periodic reporting and monitoring of the execution of delegated authority.

12. The key control was assessed for the control objectives shown in Table 1. Certain control objectives (shown in Table 1 as “Not assessed”) were not relevant to the scope defined for this audit.

13. OIOS conducted this audit from October 2013 to March 2014. The audit covered the period from 1 January 2012 to 31 March 2014.

14. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness. The audit reviewed controls for ensuring effective delegation of authority across the organization and the adequacy of related monitoring mechanisms. The audit also examined and tested the alignment between delegated authority, accountabilities and responsibilities. It also reviewed whether a mapping of the delegated authority had been put in place and communicated across the organization.

### III. AUDIT RESULTS

15. The UNHCR governance, risk management and control processes examined were initially assessed as **partially satisfactory**<sup>1</sup> in providing reasonable assurance regarding the **effective management of the delegation of authority framework**. OIOS made four recommendations to address issues identified in the audit.

16. The delegation of authority framework was assessed as partially satisfactory because there was a need to: (a) ensure that the vertical chain of command was clear and unambiguous for specific management functions and that misalignments between accountability, responsibility and authority were addressed; (b) integrate the delegation of authority with the UNHCR enterprise resource planning system; (c) monitor delegation granted within the organization and establish a central repository of delegated authorities to enable verification; and (d) re-issue the LOI when managers assumed new responsibilities to ensure there was no gap in the overall delegation of authority during the transition period.

17. The initial overall rating was based on the assessment of key control presented in Table 1 below. The final overall rating is **partially satisfactory** as the implementation of four important recommendations remains in progress.

Table 1  
Assessment of key control

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
<b>Effective management of the delegation of authority framework</b>	Delegation of authority system	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
<b>FINAL OVERALL RATING: PARTIALLY SATISFACTORY</b>					

#### Delegation of authority system

Need to have a clear and unambiguous chain of command and to ensure that delegated authority is accompanied by appropriate levels of authority and responsibility

18. An effective delegation of authority requires that the vertical chain of command is clear and unambiguous. In most organizations of the United Nations system, the vertical chain of command cascades from the legislative bodies through the executive head downwards through the whole of the organization, and can be clearly traced. Clear descriptions of who is responsible and accountable for what, including applicable thresholds, are required to escalate decisions up the hierarchical chain consistently. As per the FICF, a delegation of authority system is effective when delegated authorities are

<sup>1</sup> A rating of “partially satisfactory” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

aligned with corresponding responsibilities. UNHCR should ensure a balance between authority and responsibility, which go hand in hand. When delegating authority, supervisors should give recipients responsibility to perform the task but also adequate independence and power to carry out that task effectively.

19. The UNHCR High Commissioner delegated the authority delegated to him by the Secretary-General for the administration of the office. The chain of authority cascaded from the High Commissioner to his subordinates. Bureaus and representations were delegated aspects of operations (protection, programme, human resources, financial management, procurement management and security) through formal LOIs.

20. However, the Global Management Accountability Framework, the FICF and the LOIs were on occasion inconsistent, and gaps existed between accountability, responsibility and effective authority with respect to several divisions, as summarized below:

- (a) The Division of Financial and Administrative Management had the responsibility to enforce corporate compliance across regions with the organization's financial rules, policies and procedures, and provide the necessary guidance and support. However, the Director of this division (who is the UNHCR Controller) had not received a formal delegation on financial management from the High Commissioner or the Deputy High Commissioner and, therefore, the Division of Financial and Administrative Management did not have the effective authority on the ground for enforcing compliance or sanctioning non-compliance. The Controller did not supervise financial managers in operations, who worked under the direction and control of the representatives, who in turn received their delegation of authority from bureau directors;
- (b) According to the UNHCR Financial Rules for Voluntary Funds, "the Controller may personally approve ex-gratia payments where, although no legal liability on UNHCR exists, the moral obligation is, in his/her opinion, such as to make payment desirable in the interest of UNHCR. Ex-gratia payments to staff members of UNHCR or another agency of the United Nations system as well as ex-gratia payments in excess of \$5,000 shall require the personal approval of the High Commissioner". However, examples were noted where representations approved, without consulting the Controller, ex-gratia payments. For instance, a field representation made termination payments totaling \$465,000 to 540 non-UNHCR individuals working for implementing partners and private vendors without obtaining the required approvals;
- (c) The Division for Emergency Security and Supply had the authority for enforcing global compliance with UNHCR supply chain processes and also for providing a safe working environment within UNHCR. However, at the regional or country level, the representations received the same delegations of authority from their respective bureau directors. DESS could not exercise authority to enforce global compliance with supply chain processes and United Nations/UNHCR security standards, policies and guidelines because it did not have clear and effective authority over field operations; and
- (d) The Division of Programme Support and Management, while being responsible for the formulation and enforcement of technical policies, standards and strategies, could not readily obtain access to information on policy implementation in field representations because the authority of the division did not permit direct monitoring and control over policy implementation.

21. As a consequence, the vertical chain of command could not readily be traced, and the disconnect between responsibility and authority, in the absence of functional reporting lines between the field operations and Headquarters for essential support functions such as finance, security and supply chain, led to ineffective implementation of UNHCR policies.

**(1) The United Nations High Commissioner for Refugees should: (a) establish arrangements wherein the delegated authority from the High Commissioner cascades downwards through the whole organization in a clear, coherent and unambiguous manner; and (b) review, identify and address any misalignment between accountability, responsibility and authority.**

*UNHCR accepted recommendation 1 and stated that the Office of the Controller would lead the establishment of a cross-functional working group that would prepare an action plan to address the implementation of the recommendation. The plan may include actions such as the review of the current accountability framework and the delegation of authority in coordination with relevant Units/Divisions within the organization to identify and address misalignments. Recommendation 1 remains open pending receipt of evidence of the implementation of a clear delegation of authority, including resolution of gaps in coherence and of misalignments between accountability, responsibility and authority.*

#### Need to integrate the Delegation of Authority Plan with the enterprise resource planning system

22. UNHCR internal controls include relevant policies and procedures to mitigate risks and to achieve the organizational objectives. Such control activities cover a wide range of actions such as approvals, authorizations, reconciliations, segregation of duties, submission of periodic reports, review of performance, and security of assets. These activities are a key component enabling effective delegation of authority and accountability and need to be integrated into the enterprise resource planning system. Further, such a system should assist with the production of reports on operations, finance, non-financial and compliance-related information that can be used by managers to support decision making in line with the delegation of authority.

23. UNHCR utilizes MSRP, its enterprise resource planning system, to manage various aspects of the organization. In order to assign functional and technical roles to managers in line with their delegation of authority, the FICF establishes a “Delegation of Authority Plan” assigning Functional Roles to individuals in order to maintain effective internal controls on expenditures for each area of the organization. When assigning roles to users, senior managers should use the Financial Internal Control Framework to build the delegation of authority plan.

24. However, there were instances where the chain of command and delegation of authority had not been integrated properly into MSRP. UNHCR needed to clarify the definition of roles associated with specific posts. The process needed to start in the Human Resources module of MSRP, whereby when an individual is appointed to a post, a basket of functions related to that post should be assigned by the system. Any subsequent changes in the staff member’s position or function should trigger a corresponding change in the assigned roles. In addition, managers made insufficient use of the information available in MSRP to support decision making in line with the delegation of authority.

25. The 2013 OIOS report on the audit of MSRP security noted that the Division of Financial and Administrative Management, in conjunction with Division of Human Resources Management and the Division of Emergency, Security and Supply needed to produce a comprehensive list of roles in MSRP. The report identified several instances that merited a comprehensive internal review by the organization. The gaps identified are summarized below:

- (a) One staff member had conflicting roles: Bank Reconciliation Preparer and Approver; Vendor Approver and Voucher Preparer; Requisition Approver and Purchase Order Approver and Goods Receiving; and Implementing Partner Create and Approve;
- (b) UNHCR did not identify all potential combinations of roles in the system (across modules) that could cause conflicts. MSRP did not have automatic validation controls for preventing the assignment of a conflicting combination of roles (i.e., Preparer and Approver) to the same staff member;
- (c) Some processes were conducted outside MSRP, preventing the detection of potential conflicting roles between the actions performed within and outside MSRP. This was the case for the approval of travel authorizations in country offices. The travel approval process was offline, while payments were online;
- (d) UNHCR did not review whether the assignment of roles recorded by the Division of Information Systems and Telecommunications in MSRP was aligned with the original list of roles approved. Although MSRP provided a report for reviewing the status of the data, this functionality was not used; and
- (e) The types of roles contained in the DOAP were limited to a sub-set of users performing tasks for 'approve spending', 'approve purchase', 'confirm deliver', 'approve payment' and 'execute payment'. Therefore, the DOAP did not regulate roles used by many staff members that accessed MSRP for performing several other functions (i.e., all human resources functions; inventory and asset management functions; and implementing partner management).

26. Because of these gaps, roles in the Human Resources module were assigned on the basis of ad-hoc requests and subsequently sent for recording in MSRP increasing the risk of omissions, errors and misalignment between MSRP and functions delegated to staff. These inconsistencies had not been addressed by UNHCR at the time of the audit and occurred because of inadequate integration of the delegation of authority with the MSRP system. In the absence of relevant MSRP reports from operations, finance, non-financial and compliance-related information, managers were unable to use such information to support decision making in line with the delegation of authority.

**(2) The United Nations High Commissioner for Refugees should: (a) review existing arrangements to ensure that the chain of command and delegation of authority is integrated and aligned with the Managing Systems Resources and People system (MSRP); and (b) ensure that managers utilize the management information available in MSRP to support decision making in line with the delegation of authority.**

*UNHCR accepted recommendation 2 and stated that the following MSRP upgrade project strategies were relevant to the implementation of the recommendation: to integrate the DOAP into the MSRP to improve reliability and ensure alignment with the roles; and to improve financial reporting tools for managers and other end-users whereby improved financial and management reports were readily available to assist in decision making. UNHCR also stated that mechanisms were in place to monitor and evaluate the delegation of authority, which included: (i) weekly download of roles assigned in MSRP; (ii) verification of role conflicts against the FICF; (iii) resolution of role conflicts with field offices; (iv) update of required changes in role profiles in MSRP by the Division of Information Systems and Telecommunications. Nevertheless, a working group had been established to comprehensively review the existing roles, identify other possible role conflicts, and to*

*explore ways of automating the processes described.* Recommendation 2 remains open pending receipt of evidence that the chain of command and delegation of authority has been integrated and aligned appropriately with MSRP and that managers utilize the management information available in MSRP to support decision making.

Need to monitor delegation of authority and establish a central repository of delegation of authorities

27. A central repository of all delegation was highlighted by a 2004 Joint Inspection Unit report as a criterion to achieve effective implementation of delegation of authority. UNHCR put in place LOIs to formalize the delegation of authority from the High Commissioner to senior management and then to their subordinates, through a cascading process. The standard LOI mentions in paragraph 8 that sub-delegation of authority could be authorized, with the stipulation that a copy of the sub-delegation of authority must be sent to the person who originally delegated it. The purpose is to track and maintain a trail of what has been delegated to an individual along the chain of command and authority in a given division, bureau or representation.

28. OIOS requested all division directors and bureau directors for copies of sub-delegation authorizations and confirmed that none of them received such copies. The sub-delegations were not tracked, recorded, filed and updated. There was no central repository of the LOIs which would allow management to track delegation and sub-delegation of authority. While UNHCR management saw the LOI as a formal document that was part of an overall set of complex documents and systems, the lack of tracking measures for LOIs represented a gap in the overall delegation of authority and accountability system. This gap could be addressed through a central repository in the UNHCR electronic filing system (eSafe) collecting LOIs and related sub-delegations. Bureaus and divisions should maintain records of the delegation and sub-delegation to ensure that an audit trail of delegated authority existed.

29. Delegation of authority should not be taken to mean relinquishment. The person who delegates does not divest him/herself of the entrusted responsibility and authority and remains accountable for overall performance, including that of delegated subordinates. This predicates that monitoring of authority delegated is important. This requires an effective system of checks and balances for evaluating and monitoring the delegated authority.

**(3) The United Nations High Commissioner for Refugees should: (a) ensure that mechanisms are established to monitor and evaluate delegation granted within the organization; and (b) establish a central repository of delegated authorities to enable tracking of such authority, and comply with paragraph 8 of the Letter of Instruction.**

*UNHCR accepted recommendation 3 and stated that a repository of the LOIs and a mechanism to monitor LOIs, including succeeding changes, would be developed.* Recommendation 3 remains open pending establishment of the repository of LOIs and definition of procedures to support monitoring and evaluation of the delegation of authority.

Need to review and amend the Letter of Instruction for Representatives and/or Directors whenever a change in management occurs

30. UNHCR has formalized the delegation of authority through LOIs. LOIs are personally addressed to senior managers and to representatives on an annual basis and need to be amended when changes in staffing take place.

31. OIOS noted that UNHCR had put in place a standard handover note for managers and in particular for representatives leaving an operation. However, it was noted from the feedback from the

division and bureau directors that the LOIs were not updated or amended and remained unchanged in the name of the former representative or manager. Senior management and directors agreed that amending the LOI when a new representative or director takes up the position, or asking them to acknowledge formally the existing LOI of their predecessor, would improve accountability.

**(4) The United Nations High Commissioner for Refugees should ensure that when senior level staffing changes take place, appropriate amendments to Letter of Instruction are carried out to improve accountability.**

*UNHCR accepted recommendation 4 and stated that implementation of the recommendation would be addressed through the establishment of the repository of LOIs and respective monitoring procedures. The repository of the LOI would ensure that any changes in assignment of Senior Managers would trigger a revision of the relevant LOI that can be included in the Manager's Handover Notes. Recommendation 4 remains open pending establishment of the repository of LOIs and of its monitoring procedures, and receipt of evidence that staffing changes are appropriately reflected in revised documents.*

#### **IV. ACKNOWLEDGEMENT**

32. 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) David Kanja  
Assistant Secretary-General for Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the delegation of authority framework in the Office of the United Nations High Commissioner for Refugees

Recom. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
1	The United Nations High Commissioner for Refugees should: (a) establish arrangements wherein the delegated authority from the High Commissioner cascades downwards through the whole organization in a clear, coherent and unambiguous manner; and (b) review, identify and address any misalignment between accountability, responsibility and authority.	Important	O	Submission to OIOS of evidence of implementation of a clear delegation of authority, including resolution of gaps in coherence and of misalignments between accountability, responsibility and authority.	31 December 2015
2	The United Nations High Commissioner for Refugees should: (a) review existing arrangements to ensure that the chain of command and delegation of authority is integrated and aligned with the Managing Systems Resources and People system (MSRP); and (b) ensure that managers utilize the management information available in MSRP to support decision making in line with the delegation of authority.	Important	O	Submission to OIOS of evidence that the chain of command and delegation of authority has been integrated and aligned appropriately with MSRP and that managers utilize the management information available in MSRP to support decision making.	31 December 2015
3	The United Nations High Commissioner for Refugees should: (a) ensure that mechanisms are established to monitor and evaluate delegation granted within the organization; and (b) establish a central repository of delegated authorities to enable tracking of such authority, and comply with paragraph 8 of the Letter of Instruction.	Important	O	Submission to OIOS of evidence of the establishment of the repository of LOIs and definition of procedures to support monitoring and evaluation of the delegation of authority.	31 December 2015
4	The United Nations High Commissioner for Refugees should ensure that when senior level	Important	O	Submission to OIOS of evidence of the establishment of the repository of LOIs and of	31 December 2015

<sup>2</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>3</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>4</sup> C = closed, O = open

<sup>5</sup> Date provided by UNHCR in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the delegation of authority framework in the Office of the United Nations High Commissioner for Refugees

Recom. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
	staffing changes take place, appropriate amendments to Letter of Instruction are carried out to improve accountability.			its monitoring procedures, and evidence that staffing changes are appropriately reflected in revised documents.	

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of the delegation of authority framework in the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>6</sup> / Important <sup>7</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNHCR should: (a) establish arrangements wherein the delegated authority from the High Commissioner cascades downwards through the whole organization in a clear, coherent and unambiguous manner; and (b) review, identify and address misalignment between accountability, responsibility and authority.	Important	YES	Office of the Controller	31.12.2015	The Office of the Controller will initiate the establishment of the cross-functional working group that will prepare an action plan for the implementation of this recommendation. Such actions may include, among others, a review of the current accountability framework and the delegation of authority (DOAP) in coordination with relevant Units/Divisions within the organization to identify and address misalignments.
2	UNHCR should: (a) review existing arrangements to ensure that the chain of command and delegation of authority is integrated and aligned with the Managing Systems Resources and People system (MSRP); and (b) ensure that managers utilize the management information available in MSRP to support decision making in line with the delegation of authority.	Important	YES	Deputy Director (Finance) and MSRP Upgrade Project	31.12.2015	a) Two of the strategic priorities guiding the MSRP upgrade project are particularly relevant to this recommendation. These are: to integrate the DOAP into the MSRP to improve reliability and ensure alignment with the roles; and to improve financial reporting tools for managers and other end-users whereby improved financial and management reports are readily available to assist in decision making.  b) Mechanisms are in place to monitor and evaluate the delegation.

<sup>6</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>7</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Management Response

## Audit of the delegation of authority framework in the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>6</sup> / Important <sup>7</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Roles assigned in MSRP are downloaded every week. Role conflicts are checked for exceptions from the established internal control framework. These role conflicts are resolved with the field offices. Changes to the role profile as a result of the resolution are sent to DIST security so that they are made effective in MSRP. This process ensures that there is a monitoring of role conflicts in MSRP with the FICF by comparing MSRP data with exceptions listed by FICF. Nevertheless a working group has been established to comprehensively review the existing roles, identify other possible role conflicts, and to explore ways of automating the processes described above.
3	UNHCR should: (a) ensure that mechanisms are established to monitor and evaluate delegation granted within the organization; and (b) establish a central repository of delegated authorities to enable tracking of such authority, and comply with paragraph 8 of the Letter of Instruction.	Important	YES	Deputy Director & Head of Service (Budget) DFAM	31.12.2015	A repository of the LOIs will be identified and a mechanism to monitor LOIs, including succeeding changes, will be developed.
4	UNHCR should ensure that when senior level staffing changes take place, appropriate amendments to Letter of Instruction (LOI) are carried out to improve accountability.	Important	YES	Deputy Director & Head of Service (Budget)	31.12.2015	This is addressed in Recommendation 3, where the repository of the LOI will ensure that any changes in assignment of Senior Managers (as addressee and as

Management Response

Audit of the delegation of authority framework in the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>6</sup> / Important <sup>7</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
				DFAM		addresser in the LOI) will trigger a revision of the relevant LOI that can be included in the Manager's Handover Notes.