



INTERNAL AUDIT DIVISION

REPORT 2015/033

Audit of the arrangements for supporting education programmes for refugees in the Office of the United Nations High Commissioner for Refugees

Overall results relating to support provided to education programmes for refugees were initially assessed as partially satisfactory. Implementation of five important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

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CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	2
III. AUDIT RESULTS	2-9
A. Regulatory framework	3-6
B. Project management capacity	6-7
C. Coordination mechanisms	7-9
IV. ACKNOWLEDGEMENT	9
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of the arrangements for supporting education programmes for refugees in the Office of the United Nations High Commissioner for Refugees

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted audit of the arrangements for supporting education programmes for refugees 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. Education is a fundamental human right and a protection priority for UNHCR because lack of it exposes children, adolescents, women and men, and groups with specific needs to protection risks. The UNHCR Global Strategic Priorities require UNHCR to: 'Improve the protection and well-being of persons of concern by promoting human potential through education, training, livelihoods support and income generation'.
4. The UNHCR 2012-2016 Education Strategy was developed and issued in January 2012 by the UNHCR Division of International Protection (DIP) and is anchored in a renewed focus on ensuring the provision of refugee education, not as a peripheral stand-alone service but as a core component of the UNHCR protection and durable solutions mandate. The Education Strategy focuses on primary, secondary and higher education and also states that education will be part of all emergency responses. The strategy defines the following four approaches: (a) partnerships will ensure continuity and sustainable education; (b) training will strengthen staff and partner capacity; (c) measuring progress will strengthen learning results; and (d) innovative use of technology will expand education opportunities. Over the course of the implementation of the Education Strategy, UNHCR has selected 25 priority countries that are supported in developing multi-year, multi-sectoral education strategies based on local context and existing education interventions.
5. The Education Unit of DIP is responsible for: (a) supporting field offices by providing training and technical advice on education programming and on education priorities; (b) monitoring education data and global reporting on educational programmes; and (c) undertaking capacity-building and dissemination of guidelines. The Unit also builds strategic inter-agency partnerships and supports fundraising efforts. The Unit itself comprises one head of unit and three education/associate education officers; however, there are also 26 education officers spread among UNHCR country operations in Africa, Asia and Europe.
6. UNHCR spent \$115 million on education in 2012 (5 per cent of total UNHCR expenditure) and \$146 million in 2013 (5 per cent of total expenditure). The budget for education programmes for 2014 was \$150 million (4 per cent of total budget).
7. Comments provided by UNHCR are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

8. The audit was conducted to assess the adequacy and effectiveness of UNHCR governance, risk management and control processes in providing reasonable assurance regarding **the support provided to education programmes for refugees**.

9. The audit was included in the 2014 risk based internal audit work plan for UNHCR because risks related to lack of education increase vulnerability to refugee protection concerns thereby impacting UNHCR ability to deliver its core mandate.

10. The key controls tested for the audit were: (a) regulatory framework; (b) project management capacity; and (c) coordination mechanisms. For the purpose of this audit, OIOS defined these key controls as follows:

(a) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the management of education programmes; ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

(b) **Project management capacity** - controls that provide reasonable assurance that there is sufficient project management capacity to achieve strategic priorities in education, including adequate financial resources, adequate and competent human resources, and appropriate project management tools.

(c) **Coordination mechanisms** - controls that provide reasonable assurance that potential overlaps and other issues affecting or involving partners and other key actors in the implementation of the education programmes are identified, discussed and resolved timely and at the appropriate forum.

11. The key controls were 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.

12. OIOS conducted this audit from April to September 2014. The audit covered the period from 1 January 2012 to 31 December 2013. The UNHCR offices covered in the audit included the Headquarters in Geneva as well as the Representations in Lebanon, Jordan, Pakistan, Chad, Ethiopia and Kenya.

13. 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.

III. AUDIT RESULTS

14. The UNHCR governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding **the support provided**

¹ 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.

to education programmes for refugees. OIOS made six recommendations to address issues identified in the audit.

15. There was a need for UNHCR to: (i) update, disseminate and promote practical guidelines to implement the Education Strategy; (ii) develop adequate arrangements for education data collection and management; (iii) develop criteria for allocation of education specialist resources to field operations based on needs; (iv) establish and implement local education strategies in the priority countries; and (v) strengthen partnerships with Government departments and other partners in the education sector.

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

Table 1
Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Support provided to education programmes for refugees	(a) Regulatory framework	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
	(b) Project management capacity	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
	(c) Coordination mechanisms	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Regulatory framework

Need to update, disseminate and promote practical guidelines to implement the Education Strategy

17. The UNHCR Global Management Accountability Framework requires DIP to develop, disseminate and promote internal tools, guidelines and directives on global protection policies to ensure principled, coherent and practical approaches to protection challenges across regions. In line with this role and in accordance with the Education Strategy, the Education Unit needs to support country operations with policy guidelines and training related to the Education Strategy and UNHCR education priorities.

18. The following shortcomings were identified regarding availability of guidance:

- Updated and practical guidelines were not available to adequately support the optimized implementation of the Education Strategy. The Education Field Guidelines (2003), the Education Toolkit (2004) and Chapter 4 of the UNHCR Manual on Operations Management had not been updated for more than 10 years. The 2014 Education Strategy Guidelines, a key guidance document, remained in draft form. While the Education Unit had shared this draft document with some UNHCR representations on an ad-hoc basis, it had not finalized and systematically distributed and promoted the document.

- The UNHCR intranet page for strategic and practical guidelines on education contained a message saying that the content was expected soon.
- A number of recommended actions and suggested approaches in the Education Strategy were not covered in any of the available guidance documents. The Education Strategy identified 55 specific actions under the “actions and strategic approaches”; however, there was no reference to 14 of these actions in the existing guidance documents. Specifically, actions related to strengthening the use and provision of information and communications technology in learning were not adequately elaborated in any document.

19. The main cause of these shortcomings was that the Education Unit had other competing priorities and, hence, did not have adequate time and staffing resources to complete the required tasks. As a result, more than two and a half years after the launch of the five-year education strategy, existing guidelines remained outdated, which left field offices without detailed practical and strategic guidance on the implementation of education programmes.

(1) The UNHCR Division of International Protection should develop an action plan with appropriate staffing requirements and timelines for updating, disseminating and promoting practical guidelines for the implementation of the Education Strategy.

UNHCR accepted recommendation 1 and stated that Core Guidelines (Education and Protection; Curricula; Language of Instruction; School Planning and Infrastructure; Girls' Education; Accelerated Learning; Out of School Children; Innovation and Technology; Teacher Preparation, Training and Retention) would be published online in English by July 2015. Translation into French and Arabic would be done by October 2015. Recommendation 1 remains open pending receipt of the new core guidelines for the implementation of the Education Strategy and evidence of their dissemination and related training and promotion activities undertaken.

Need to develop adequate arrangements for education data collection and management

20. The Education Strategy requires appropriate arrangements to be established for obtaining accurate data and a robust education management information system to be developed for monitoring achievements and evaluating outcomes. All country operations implementing education programmes are required to use data and related impact monitoring to inform and adjust education programme planning. The Education Unit should provide technical support to country operations in implementing the education management information system, in order to ensure effective collection and analysis of data.

21. OIOS review of existing arrangements related to education data collection and monitoring indicated that UNHCR collected and stored information on education in diverse formats and databases that included FOCUS (the UNHCR results based management system), the Standard Indicators Report and proGres (the UNHCR refugee registration database). However, this information was not collected systematically and was not comparable across the different formats/databases. DIP had contracted a vendor to develop a data collection tool, as well as indicators, baselines, and methodology for data collection and monitoring, but it was later decided by the Field Information and Coordination Support Section of the Division of Programme Support and Management that this tool would not be used because it could not be integrated into the existing FOCUS system. UNHCR subsequently decided that it was not advisable to establish a separate education management information system, but rather to assess how existing systems could accommodate the data required for improved planning, implementation and monitoring education programmes.

22. DIP had also commenced action to collect baseline data, targets and results for the priority countries, but such data was not available for UNHCR as a whole. While detailed data collection was taking place at country level, UNHCR systems did not allow for this to be available at an aggregated, global level. For example: (a) the number of refugee children with access to primary education for UNHCR as an agency was not known although the target in the strategy was that by 2016 three million refugee children should have access to primary education; (b) secondary education was envisioned to expand to 1 million young people but the achievement of this target was not being measured; and (c) 70 per cent of refugee girls and boys were being targeted to achieve quality learning in primary school but again this data was not measured by UNHCR.

23. Furthermore, adequate arrangements had not been established for the consistent collection of basic education data. OIOS reviewed the data available in FOCUS for the school enrolment rates. This data had three aspects (baseline, target and mid-year result). Of the 25 priority countries, only five had complete data for all three aspects. UNHCR could also not produce disaggregated enrolment data (e.g., overall enrolment for girls and boys) because such data was not available in FOCUS.

24. As a result, important education data was not available and, where available, its accuracy was questionable. The consequence of this was that policy related decisions could not be taken on the basis of reliable data and, in the absence of benchmark information and reliable statistics, targeted education programmes could not be developed and the impact of existing programmes could not be accurately measured and monitored. This was due to inadequate attention given to the need for systematic data collection and frequent staff turnover in DIP. DIP was further of the opinion that although the responsibility for the actual development of a data collection system was not formally assigned in the Education Strategy to any particular UNHCR division or unit, it was a joint responsibility between DIP, the Division of Programme Support and Management and the Division of Information Systems and Telecommunications.

(2) The UNHCR Division of International Protection, in coordination with the Division of Programme Support and Management and the Division of Information Systems and Telecommunications, should develop an action plan with appropriate staffing requirements and timelines for establishing adequate information technology arrangements, integrated within existing UNHCR systems, to enable the collection and management of education data that will better support programme planning, design and monitoring of results in the education sector.

UNHCR accepted recommendation 2 and stated that an approach to strengthened education data collection and management, including capacity development, would be established and integrated within existing systems. Recommendation 2 remains open pending receipt of evidence of the establishment of adequate information technology arrangements, integrated within existing UNHCR systems, to enable the collection and management of education data.

Training and technical assistance were delivered to field offices as planned

25. The terms of reference for the Education Unit require it to support field offices by providing training and technical advice on education programming and on education priorities. The Education Unit conducted workshops and working group meetings related to the Education Strategy. Workshops were held in Geneva in 2012 and in Dakar in 2013 to present the Education Strategy. Three working group meetings were also held by the Unit in 2013 in Geneva, Kuala Lumpur and Amman. The Education Unit further undertook missions to all priority countries to provide training and technical assistance. Online training modules on education were developed and made available to staff members. The education officers in Chad, Kenya, Lebanon, Jordan and Ethiopia interviewed during the audit expressed

satisfaction with the level of training and technical assistance support they received from the Education Unit. OIOS assessed that the Education Unit satisfactorily supported field operations through the provision of the required training and technical assistance.

B. Project management capacity

Need to develop criteria for allocation of education specialist resources to field operations based on needs

26. The augmentation of educational expertise at field level is necessary for the effective use of existing and additional resources for education programming, in line with the Education Strategy. According to the expected result 12 of the Education Strategy, UNHCR should deploy staff with expertise in education to effectively plan and coordinate with partners, provide strategic guidance, monitor the work of partners in line with objectives and impact, and engage in high-level advocacy with Ministries of Education and other high-level officials.

27. In 2012, UNHCR had 15 education officers. In 2013, the number increased to 20. As of July 2014, UNHCR had already 28 such specialist staff spread across its operations. The increase in the staffing complement in 2014 was mainly due to the needs of the Syria emergency situation. However, whilst nine of the 25 priority countries had dedicated education officers, in the remaining 16 operations the responsibility for education was entrusted to community services/protection officers who needed to manage the education programmes in addition to their other responsibilities. As a result, they could devote only limited time for education matters. Although the report on UNHCR Protection Staffing Benchmarks and Related Recommendations, issued by DIP in March 2010, made recommendations to increase staffing in most protection functions, it did not separately refer to the number of education officers required. In the report, education was assigned as only one of the responsibilities of community service officers.

28. The above shortcomings were due to the absence of needs-based criteria or guidelines for allocating education officers to field operations. As a result, UNHCR was exposed to a risk of not having a sufficient number of dedicated education officers and, consequently, a risk of education programmes not being effectively implemented in the field operations.

(3) The UNHCR Division of International Protection should review and revise the existing protection staffing benchmarks using a needs-based model to more adequately reflect the importance of having dedicated staffing in the field in the area of education.

UNHCR accepted recommendation 3 and stated that protection staffing benchmarks would be reviewed, including to reflect the human resources needs in the field of education. Recommendation 3 remains open pending receipt of updated protection staffing benchmarks that include clear needs-based criteria for allocating education specialist resources to field operations.

Need to establish and implement local education strategies in the priority countries

29. The Education Strategy provides a global framework for the development of specific country-level education strategies and programmes in camp and urban settings, as well as in local integration and returnee contexts. It identifies 25 priority countries that should be supported by the Education Unit in developing multi-year, multi-sectoral education strategies based on the local context and existing education programmes.

30. As of November 2014, out of 25 priority countries, only ten UNHCR Representations had developed their own local strategy. This included two countries that had developed only a partial local strategy for a specific population planning group. Thirteen other countries had a local strategy that was still at a draft stage and two countries did not even have a draft strategy.

31. These shortcomings occurred because of insufficient commitment of management in field offices to expedite the formulation of local strategies. The delay in completing the local education strategies meant that Representations in fifteen of the priority countries did not have specific, measurable, achievable, relevant and time-bound goals to deliver their education programmes, and did not have a comprehensive view of what their goals were, what progress they had made against them, and what priority areas remained to be addressed.

(4) The UNHCR Division of International Protection, in coordination with the UNHCR Representations in the priority countries for education programmes, should develop time-bound commitments for the formulation of local education strategies in these countries.

UNHCR accepted recommendation 4 and stated that of the fourteen original priority countries, ten already had fully operational education strategies. Ethiopia, Iran and Malaysia had solid drafts pending completion, expected to be finalized by September 2015, while the appointment of an education officer would support Pakistan's draft strategy revision, validation and finalization by the end of December 2015. The Syria office, given the evolution of events there since 2012, had a strategy that fitted its context if not the original intent of the Global Strategy. No further evolution of the Syria Education Strategy was expected until the situation there would stabilize. All other priority countries had completed Refugee Education Strategies. The expansion to 25 countries was largely the result of requests for technical assistance that were most sustainably addressed by adaptation of the Global Strategy to country-level contexts using the tools developed by the Education Unit for this purpose. Recommendation 4 remains open pending receipt of a copy of the finalized education strategies in the remaining priority countries.

C. Coordination mechanisms

Need to strengthen partnerships with Government departments and other partners in the education sector

32. The Education Strategy requires UNHCR to use and further develop partnerships to ensure quality and protective education for refugee children and young people and to augment UNHCR capabilities in this regard. Accordingly, the Education Unit needs to play an advocacy and assistance role in strengthening: (a) collaboration with ministries of education and education networks to negotiate equal access for refugees to national education systems; and (b) the quality and breadth of programmes with partners through the selection of partners with proven technical expertise in education.

33. Review of the UNHCR arrangements for managing partnerships in the education sector showed that:

- UNHCR did not have an effective mechanism in place to collect data to measure the indicator contained in the Education Strategy related to the percentage of countries with active working partnerships with the Ministry of Education. This indicator was included in FOCUS; however, in 2013, only six countries (which included three priority countries) selected this indicator. In 2014, only three priority countries had provided information about this indicator. As a result, this important performance indicator was not adequately tracked.

- UNHCR worked with 268 partners in the education sector. The expected result 12 of the Education Strategy stated that by 2016, 80 per cent of programmes should be supported by education partners with expertise in education. However, the Education Unit did not have information on the percentage of partners with expertise in education. This indicator was not included in FOCUS and was therefore not monitored by UNHCR.

34. DIP stated that partners were selected at the country level, not by headquarters. Guidance had been provided to country offices on the recommended profile of partners managing education programmes, but DIP was not in a position to determine the final decisions taken or to monitor them. However, inadequate mechanisms for fostering partnerships and for ensuring that field offices selected only partners with the requisite experience and background in education could expose UNHCR to diminished access for refugees to national education systems and poor quality of partners implementing education programmes.

(5) The UNHCR Division of International Protection should put in place a mechanism to ensure that: (a) information is systematically collected and monitored on country operations with an active working partnership with the Ministries of Education so that the collaboration focuses on advancing refugee access to national education services; and (b) steps are taken to improve partner capacity and to ensure that partners selected to implement education programmes possess the required expertise.

UNHCR accepted recommendation 5 and stated that DIP was currently defining the requirements of an education data management system in close collaboration with different teams in the Division of Programme Support and Management. To increase usage, coherence and adaptation, the system would build on or be integrated into an existing data management system that UNHCR was using at the country level. The business requirements had been finalised and the next step would be to decide on the platform and the timeline. Required capacities and budgets were still to be discussed and decided. Recommendation 5 remains open pending receipt of evidence of the implementation of a mechanism to collect information on countries with active working partnerships with the Ministries of Education, as well as confirmation of the steps taken to improve partner capacity and to ensure that partners selected to implement education programmes possess the required expertise.

Action was taken to strengthen the partnership with a United Nations agency

35. The Education Strategy requires UNHCR to have strong collaboration with a United Nations agency (hereinafter referred to as “the Agency”) that has a mandate to provide humanitarian and development assistance to children and mothers in developing countries, because such coordination enables UNHCR to draw on the expertise of its field-based education officers; their long-term relationships with national ministries of education; and their existing programming that may serve also the educational needs of refugees. Engagement with the Agency at the field level should lead, where appropriate, to the implementation of jointly-developed action plans. The primary responsibility for strengthening relationships with the Agency vests with DIP and the Division of External Relations.

36. Actions to improve the partnership with the Agency had been taken at the country level in several operations. In the past two years, UNHCR had conducted nine joint regional education workshops, two joint trainings for standby partners and seven joint missions together with the Agency. The institutional framework for cooperation, however, needed strengthening. OIOS identified the following shortcomings:

- The Memorandum of Understanding (MOU) between UNHCR and the Agency was signed in 1996 and operationalized through Letters of Understanding. In 2013, the two organisations

concluded nine country level Letters of Understanding (eight were in priority countries for education), which meant that in 17 priority countries, there was no Letter of Understanding. Additionally, none of the above documents clearly specified the respective roles and responsibilities of the agencies.

- The 1996 MOU was an agreement in which the parties confirmed that they shared a common understanding in working towards shared goals. However, this was not an operational agreement and mainly focused on the broadly defined strategic alliances between the partners, declaring agreement on intent, areas of common interest and spheres of co-operation.
- The 1996 MOU had not been modified on the basis of operational experience, lessons learnt, changes in institutional approaches to certain educational matters, and internal changes within the two organizations. The required number of reviews of the MOU had also not been conducted and, as a result, it no longer reflected operational realities.
- Although the UNHCR Education Strategy stated that UNHCR and the Agency should develop joint action plans to ensure continuity and sustainable education, only two countries had developed joint action plans.

37. As a result, since both the Agency and UNHCR were implementing education programmes in the field, there was a risk of lack of clarity on the respective roles and responsibilities and confusion among the stakeholders (including donors and beneficiaries) on who was in charge of education in refugee situations. UNHCR also risked failing to adequately capitalize on the Agency's experience in the field.

(6) The UNHCR Division of International Protection, in coordination with the Division of External Relations, should enhance cooperation and coordination with the Agency and, for this purpose, should renegotiate a revised Memorandum of Understanding with the Agency on the basis of the operational experience and lessons learned.

UNHCR accepted recommendation 6 and stated that credible progress had been achieved in collaboration between the two organisations and to further encourage pursuing close and productive partnerships. A strong alliance between the organisations was a strategic and an operational necessity. Discussions had taken place at headquarters level on ways to strengthen collaboration, complemented by experiences of concrete field operations through joint missions to identify and address issues. On 30 January 2015, UNHCR issued revised guidance on cooperation with the Agency. Accordingly, templates and guidance for Letters of Understanding had been developed to clarify and support the collaboration. Eight countries recently concluded Letters of Understanding in major refugee situations. Based on the action taken and documentation provided by UNHCR, recommendation 6 has been closed.

IV. ACKNOWLEDGEMENT

38. 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 arrangements for supporting education programmes for refugees in the Office of the United Nations
High Commissioner for Refugees**

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	The UNHCR Division of International Protection should develop an action plan with appropriate staffing requirements and timelines for updating, disseminating and promoting practical guidelines for the implementation of the Education Strategy.	Important	O	Submission to OIOS of the new core guidelines for the implementation of the Education Strategy and evidence of their dissemination and related training and promotion activities undertaken.	31 July 2015
2	The UNHCR Division of International Protection, in coordination with the Division of Programme Support and Management and the Division of Information Systems and Telecommunications, should develop an action plan with appropriate staffing requirements and timelines for establishing adequate information technology arrangements, integrated within existing UNHCR systems, to enable the collection and management of education data that will better support programme planning, design and monitoring of results in the education sector.	Important	O	Submission to OIOS of evidence of the establishment of adequate information technology arrangements, integrated within existing UNHCR systems, to enable the collection and management of education data.	30 September 2015
3	The UNHCR Division of International Protection should review and revise the existing protection staffing benchmarks using a needs-based model to more adequately reflect the importance of having dedicated staffing in the field in the area of education.	Important	O	Submission to OIOS of updated protection staffing benchmarks that include clear needs-based criteria for allocating education specialist resources to field operations.	31 October 2015
4	The UNHCR Division of International Protection, in coordination with the UNHCR Representations in the priority countries for education programmes, should develop time-bound commitments for the formulation of local education strategies in these countries.	Important	O	Submission to OIOS of a copy of the finalized education strategies in the remaining priority countries.	30 September 2015

² 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.

³ 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.

⁴ C = closed, O = open

⁵ Date provided by UNHCR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

**Audit of the arrangements for supporting education programmes for refugees in the Office of the United Nations
High Commissioner for Refugees**

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
5	The UNHCR Division of International Protection should put in place a mechanism to ensure that: (a) information is systematically collected and monitored on country operations with an active working partnership with the Ministries of Education so that the collaboration focuses on advancing refugee access to national education services; and (b) steps are taken to improve partner capacity and to ensure that partners selected to implement education programmes possess the required expertise.	Important	O	Submission to OIOS of evidence of the implementation of a mechanism to collect information on countries with active working partnerships with the Ministries of Education, as well as confirmation of the steps taken to improve partner capacity and to ensure that partners selected to implement education programmes possess the required expertise.	31 July 2015
6	The UNHCR Division of International Protection, in coordination with the Division of External Relations, should enhance cooperation and coordination with the Agency and, for this purpose, should renegotiate a revised Memorandum of Understanding with the Agency on the basis of the operational experience and lessons learned.	Important	C	Action completed	Implemented

APPENDIX I

Management Response

Management Response

**Audit of the arrangements for supporting education programmes for refugees in the Office of the United Nations
High Commissioner for Refugees**

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNHCR Division of International Protection should develop an action plan with appropriate staffing requirements and timelines for updating, disseminating and promoting practical guidelines for the implementation of the Education Strategy.	Important	Yes	Senior Education Advisor	July 2015	Core Guidelines (Education and Protection; Curricula; Language of Instruction; School Planning and Infrastructure; Girls' Education; Accelerated Learning; Out of School Children; Innovation and Technology; Teacher Preparation, Training and Retention) will be published online in English by July 2015. Translation into French and Arabic by October 2015.
2	The UNHCR Division of International Protection, in coordination with the Division of Programme Support and Management and the Division of Information Systems and Telecommunications, should develop an action plan with appropriate staffing requirements and timelines for establishing adequate information technology arrangements, integrated within existing UNHCR systems, to enable the collection and management of education data that will better support programme planning, design and monitoring of results in the education sector.	Important	Yes	Senior Protection Coordinator, DIP, Deputy Director BRMS, DIST and Chief of Section, FICSS	September 2015	An approach to strengthened education data collection and management, including capacity development, will be established, integrated within existing UNHCR systems.
3	The UNHCR Division of International Protection should review and revise the existing protection staffing benchmarks using a needs-based model to more	Important	Yes	Senior Protection Coordinator, DIP	October 2015	Protection staffing benchmarks will be reviewed, including to reflect the HR needs in the field of education.

⁶ 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.

⁷ 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 arrangements for supporting education programmes for refugees in the Office of the United Nations
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Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	adequately reflect the importance of having dedicated staffing in the field in the area of education.					
4	The UNHCR Division of International Protection, in coordination with the UNHCR Representations in the priority countries for education programmes, should develop time-bound commitments for the formulation of local education strategies in these countries.	Important	Yes	Senior Education Advisor	September 2015	Of the fourteen original priority countries, ten have fully operational education strategies. Ethiopia, Iran and Malaysia have solid drafts pending completion, expected to be finalized by September 2015, while the appointment of an education officer will support Pakistan's draft strategy revision, validation and finalization by the end of December 2015. The Syria office, given the evolution of events there since 2012, has a strategy that fits its context if not the original intent of the Global Strategy. No further evolution of the Syria Education Strategy is expected until the situation there stabilizes. All other priority countries have completed Refugee Education Strategies. Of note that expansion to 25 countries is largely the result of requests for technical assistance that are most sustainably addressed by adaptation of the Global Strategy to country-level contexts using the tools developed by the Education Unit for this purpose.
5	The UNHCR Division of International Protection should put in place a mechanism to ensure that: (a) information is systematically collected and monitored on country operations with an active working partnership with the Ministries of Education so that the collaboration focuses on	Important	Yes	Senior Education Advisor	July 2015	DIP is currently defining the requirements of an education data management system in close collaboration with different teams in DPSM. To increase usage, coherence and adaptation, the system will build on or be integrated into an existing data management system that UNHCR is using at country

Management Response

**Audit of the arrangements for supporting education programmes for refugees in the Office of the United Nations
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Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	advancing refugee access to national education services; and (b) steps are taken to improve partner capacity and to ensure that partners selected to implement education programmes possess the required expertise.					level. The business requirements are finalised and the next steps are to decide on the platform and the timeline. Required capacities and budgets are still to be discussed and decided.
6	The UNHCR Division of International Protection, in coordination with the Division of External Relations, should enhance cooperation and coordination with the Agency and, for this purpose, should renegotiate a revised Memorandum of Understanding with the Agency on the basis of the operational experience and lessons learned.	Important				Recommendation closed