



INTERNAL AUDIT DIVISION

REPORT 2021/064

Audit of the Multi-Country Office in Senegal for the Office of the United Nations High Commissioner for Refugees

The Multi-Country Office needed to review its organizational structure and strengthen its strategic planning and fair protection processes to ensure timely and cost-effective delivery of services to persons of concern

16 December 2021

Assignment No. AR2021-111-02

Audit of the Multi-Country Office in Senegal 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 Multi-Country Office (MCO) in Senegal for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the MCO in Senegal was managing the delivery of services to persons of concern (PoCs) in a cost-effective manner and in line with UNHCR's policy requirements. The audit covered the period from 1 January 2020 to 30 June 2021 and reviewed: (a) adequacy and effectiveness of MCO structure, (b) planning and resource allocation, (c) fair protection process, and (d) partnership management.

The Office in Senegal was one of 15 MCOs created by UNHCR in January 2020 to safeguard the rights and well-being of refugees in groupings of small countries. However, the setup and operationalization of the Office was impacted by restrictions occasioned by the COVID-19 pandemic. Therefore, more than 18 months into its existence, the Office structure, roles, responsibilities and authorities still needed to be clarified. There was also a need for guidance on how to disengage responsibly from countries and to reinforce registration and refugee status determination (RSD) processes at the country level as precursors to finding durable solutions for PoCs.

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

- Assess the adequacy of the MCO's structure and resourcing to deliver on its mandate, as well as clearly define roles, responsibilities and delegated authorities to national offices;
- Conduct participatory assessments of PoC needs and develop durable solution strategies for countries covered, align its resource allocation to its strategic priorities, and revisit its performance management framework;
- Provide the MCO with guidance on how to disengage responsibly from countries and with government partners and prepare adequate exit strategies;
- In consultation with government partners, facilitate: (i) up to date and accurate registration data on the refugee population; and (ii) capacity development interventions to reduce the backlog of RSD cases; and
- Enhance its management of partners by: (i) building their capacity in implementing projects; (ii) strengthening its monitoring of their activities; and (iii) closing projects and recovering outstanding balances in a timely manner.

UNHCR accepted the recommendations and has initiated action to implement them.

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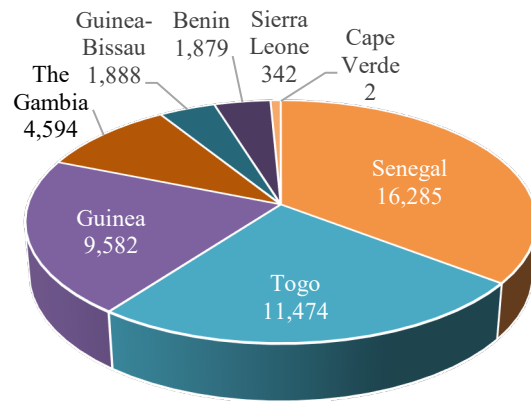
Audit of the Multi-Country Office in Senegal for the Office of the United Nations High Commissioner for Refugees

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Multi-Country Office (MCO) in Senegal for the Office of the United Nations High Commissioner for Refugees (UNHCR).

2. The UNHCR MCO in Senegal (hereinafter referred to as the Office) was established in 2020 to provide refugees, asylum seekers and other persons of concern (PoCs) with international protection and humanitarian assistance in eight countries namely Senegal, The Gambia, Guinea-Bissau, Guinea, Sierra Leone, Togo, Benin and Cape Verde. As reflected in Chart 1, the Office, as of 31 December 2020, was assisting 46,044 refugees and asylum seekers in these eight countries. The PoCs were primarily from Mauritania, Cote d'Ivoire, Ghana and Senegal, with most residing in rural areas and in three refugee camps in Togo and Guinea.

Chart 1: PoCs by resident country (total: 46,044)

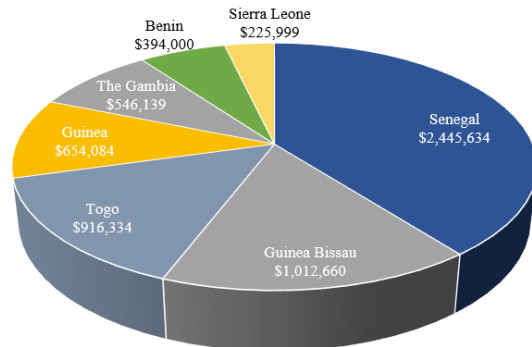


3. The Office is responsible for countries which up to a few years ago were headed by a UNHCR Representative; some with large refugee populations. Due to reduction in operations and funding, UNHCR's engagement and staffing reduced over time. The current caseloads were mainly protracted situations that had little donor interest and thus limited funding. They were also hosting refugees that would have, due to the passage of time, been expected to be socio-economically integrated in the countries they were living.

4. The MCO is a newly established structure that came into existence on 1 January 2020 as part of the UNHCR's decentralization and regionalization reform process. The Office replaced the former Regional Representation for West Africa that had been responsible for a larger region, covering 15 countries. The setup and operationalisation of this Office was impacted by the lack of a proper handover from the Regional Representation, delays in recruiting staff for its newly created positions, and restrictions occasioned by the COVID-19 pandemic. Thus, the Office was still onboarding key staff one year after its setup.

5. The Office is headed by a Representative at the P-5 level based in Senegal. It had three National Offices in the capital cities of Togo, Guinea and Guinea Bissau, all headed by national officers. There was currently no UNHCR office presence in The Gambia, Sierra Leone, Benin and Cape Verde. By 30 June 2021, the Office had 62 staff and 13 affiliate staff of whom 41 were in Dakar (Senegal), 15 in Lome (Togo), 10 in Conakry (Guinea) and 9 in Bissau (Guinea Bissau).

Chart 2: Distribution of funding across eight countries



6. The Office recorded total expenditures of \$10.7 million in 2020 and \$4.3 million up to 30 June 2021 which were distributed among the eight countries as reflected in

Chart 2. It worked with 14 partners during this period who implemented approximately 55 per cent of the programme budget. The Office is accountable to the Regional Bureau for West and Central Africa, which is based in a different office location in Dakar, with the latter providing support and/or oversight over the MCO's operations.

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 MCO in Senegal was managing the delivery of services to PoCs in a cost-effective manner and in line with UNHCR's policy requirements.

9. This audit was included in the 2021 risk-based work plan of OIOS due to risks that could emerge from the establishment and organization of the MCO as a new organizational structure in UNHCR.

10. OIOS conducted this audit from July to September 2021. The audit covered the period from 1 January 2020 to 30 June 2021. Based on an activity-level risk assessment, the audit covered higher and medium risk areas and reviewed: (a) adequacy and effectiveness of MCO structure, (b) planning and resource allocation, (c) fair protection process, and (d) partnership management.

11. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) analytical review of data, including financial data from Managing for Systems, Resources and People (MSRP), the UNHCR enterprise resource planning system, and performance data from FOCUS, the UNHCR results-based management system; (d) review of data extracted from proGres, the UNHCR registration and case management system; and (e) sample testing of controls. The audit was conducted remotely due to travel restrictions.

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

III. AUDIT RESULTS

A. Adequacy and effectiveness of the MCO structure

Need to reassess the Office structure, resourcing and authorities to enable MCO to effectively deliver its mandate

13. The MCO is a new type of UNHCR field presence that was introduced under the decentralization and regionalization process. It is comprised of one accredited Representative based in Senegal responsible for the operations in eight countries including those of Senegal. Three of the countries had UNHCR offices (Togo, Guinea and Guinea Bissau) which were each headed by a national officer. A national office is typically set up in refugee situations where UNHCR works with a low number of PoCs in de-facto locally integrated situations and its role is primarily protection advocacy and capacity building of national asylum systems. However, the National Offices in Togo and Guinea were dealing with relatively large refugee populations i.e., 11,474 and 9,582 PoCs respectively, and because they were not de-facto integrated, UNHCR was assisting them with camp-based services such as education and livelihoods.

14. Although these national offices were assisting PoCs, they had not been resourced to do so. For instance, they were not fully multi-functional, which means that not all regular functions were represented as would be the case in a UNHCR branch office. The staff posts consisted of national staff, and in Togo

and Bissau (although assisting fairly large numbers of PoCs) did not have programme or technical sector staff. As a result, their capacity was stretched as their responsibilities went beyond the normal advocacy and capacity building roles. At the time of the audit, UNHCR had yet to develop a comprehensive guide on the operations of an MCO, including expected structure and resource requirements. This meant that the MCO in Senegal had to adapt practices and procedures based on lessons learned.

15. Although the UNHCR Resource Allocation Framework specified authorities delegated to Regional Bureaux, country representations and MCOs, it did not specify authorities to be delegated to national offices and those retained by the MCO Representative. Therefore, offices in Togo, Guinea Bissau and Guinea continued to operate under the structure and modalities they had previously followed including attending meetings of the United Nations Country Team and the Security Management Team and dealing directly with high level government officials in the capacity of a head of agency. These interactions were necessary, as the National Offices of Togo and Guinea were responsible for assisting PoCs.

16. While the MCO had adjusted the Delegation of Authority Plan, and national offices were given limited authority for financial management and procurement, other authorities and responsibilities had not been delegated such as protection activities, supply, programme planning and monitoring roles and in relation to required interaction with government and donor officials. Without the necessary authority to carry out the day-to-day activities, national offices effectiveness may be impacted and could result in delays in assisting PoCs.

17. The Office in Dakar had six professional staff responsible for delivering its key strategic programme and protection priorities, as well as its core functions of planning, directing, leading, coordinating and monitoring the work in national offices. Considering this, there is a need to better clarify the division of responsibilities between the MCO and national offices regarding programme planning, monitoring, supply and protection responsibilities. Without this clarity, there was no basis to assess the adequacy of the structure and whether the resources available were sufficient for delivering the MCO mandate. UNHCR had also not centrally developed a MCO profile, which could have been used as a benchmark.

18. As a result of unclear division of roles and responsibilities between the MCO and the national offices, the latter issued purchase orders worth \$245,000 which had not been submitted to the relevant Committees on Contracts for approval, and another procurement of \$49,000 had only been submitted after the MCO had entered into the relevant contracts. Contracts were also not monitored as at least 10 contracts for cleaning and security services, including at national offices level, had long expired at the time of audit.

19. Therefore, there is a need for the Regional Bureau and the Representation to review the MCO structure, authority it has been delegated and those it should assign to national offices. The level of delegation also should take into consideration national offices capacity in terms of staffing and financial resources. This review is necessary for the MCO to be fully effective in implementing its mandate.

- (1) The UNHCR Regional Bureau for West and Central Africa in cooperation with the Multi-Country Office (MCO) in Senegal should: (i) clarify division of roles and responsibilities between the Representation and national offices and ensure appropriate authority is delegated to support the achievement of its mandate; and (ii) assess the MCO structure and the resources required to deliver its mandate.**

UNHCR accepted recommendation 1 and stated that the situation is not specific to the Regional Bureau for West and Central Africa. While the "UNHCR/AI/2019/7/Rev.1 New Resource Allocation Framework – Part 1 Annex D – Summary of authorities and descriptions of key processes" clearly states that "where UNHCR does not have a country Representative, these authorities are delegated

to the Multi-Country Representative covering the country concerned'', it remains silent on the delegation of authorities to national offices by the Multi-Country Representative. So, this recommendation requires an organizational action. The Bureau will play its role in raising this issue at headquarters for appropriate action. The senior human resource partner will together with the Division of Human Resources assess the MCO's structure and review the staffing levels that are required. Recommendation 1 remains open pending receipt of evidence that: (i) there is clear division of roles, responsibilities and delegated authorities with national offices; and (ii) an assessment of the MCO structure and resourcing is carried out to enable it to deliver on its mandate.

B. Planning and resource allocation

The Office's planning activities needed to be improved and aligned with its available resources

20. The Office's vision statement was to provide efficient, client-oriented, responsible disengagement and solutions to PoCs in the eight countries under its responsibility. The Office had established three strategic objectives, namely: (i) achieving durable solutions for the protracted refugee populations; (ii) strengthening national systems; and (iii) supporting governments to deliver on their statelessness pledges.

Planning

21. The Office, being newly established, did not yet have a multi-year, multi partner protection and solutions strategy (MYMPPSS), although there was one for Senegal. It also did not have operational plans of those activities it expected to implement including in areas of advocacy to improve inclusion and integration of PoCs living in the eight countries and plans for durable solutions. The Office was of the view that local integration was the most appropriate solution due to limited resettlement opportunities even though this was PoCs preference. And because of PoC's preference for resettlement, they had not fully embraced other durable solutions. This has a financial impact on UNHCR as it continues to assist PoCs through provision of cash and in-kind assistance. Despite this misalignment, current work plans assumed that PoCs in all countries were de-facto socio-economically integrated or self-reliant. Therefore, taking into consideration available resources, there was a need for the Office to conduct participatory needs assessments to better identify the needs of different refugee caseloads for prioritization in future work plans and the development of a MYMPPSS for each of the countries covered.

Disengagement

22. The Office intended to disengage from its partnership with the Government counterpart in Sierra Leone on 31 December 2021 (not actively support the partner going forward). There were also plans to close the National Office in Guinea Bissau on 31 March 2022, with plans to disengage from its partnership with the Government counterpart at the end of 2022. While the Office had plans to continue engaging with countries remotely, it had not yet worked out relevant modalities to implement this. In OIOS' view, resource requirements for these remote oversight responsibilities need to be considered as part of UNHCR's review of the MCO structure and resources. For example, as the Office had not assigned anyone to monitor and follow up on the progress of a newly drafted refugee law in Benin (with no UNHCR office presence), the communication sent by the Government to UNHCR got lost and was not responded to.

23. UNHCR had also not yet developed guidance on disengaging from countries or established standard criteria to assist in taking such decisions. The decision to disengage should be informed by an assessment to determine the impact on PoCs including the capacity of governments systems and procedures to take over key functions previously undertaken by UNHCR (including financial support), as well as national regulations to ensure they adequately address protection and solutions for PoCs. In cases where gaps are

identified, the associated risks to PoCs needed to be assessed and appropriate mitigating measures considered as part of its exit strategy.

Resource allocation and performance management

24. The Office's resource allocation was not aligned to its strategic priorities, as about 50 per cent of its programme budget was for the provision of assistance to PoCs (cash and in-kind assistance in areas like livelihoods, and education), and yet this was not one of its strategic priorities. This was because the Office had inherited annual operating plans that were in place prior to the restructuring, with current ones yet to be developed. For instance, although statelessness was one of the MCO's three strategic priorities, funds of \$300,000 only were allocated to these activities. Going forward, MCO's plans, and allocation of resources need to be more focused on delivering on its strategic objectives, otherwise they will not be implemented.

25. Considering the current resource constraints, the Office also needed to identify through more robust planning, ways to deliver its programmes more economically and efficiently. An area that could be reviewed was implementing partners budgets, particularly including budgets that were not directly related to the delivery of services to PoCs. For 2020, this included 31 per cent of partner expenditure of \$1.1 million spent on general project management expenses and in addition, partners were allocated 31 UNHCR vehicles under right of use agreements, with a related annual total charge of \$400,000. The Office had not assessed the number of vehicles required to deliver on programme activities.

26. The Office had established a performance framework, but it was overly complex and was not an effective tool for managing, monitoring and reporting on performance. For instance, the 2020 framework included 304 performance indicators, 102 project objectives with assigned budgets for which no performance indicators had been set up, and at least 70 indicators with zero performance reported. The Office had reduced the numbers in 2021 to 191 indicators and ensured that they were linked to budgets and objectives. However, this number remained high for meaningful monitoring. Additionally, the performance targets in FOCUS were not aligned to the targets in Project Partnership Agreements (PPAs). For instance, the government partners in The Gambia and Guinea Bissau had no targets set in their PPAs for registration and RSD, when there were targets set in FOCUS and the target for RSD for Senegal in the PPA was 160 decisions while FOCUS had a target for Senegal of 360.

Risk management

27. The Office had a risk register, which was up-dated every six months based on input from multi-functional teams. The register included 14 risk areas and risk treatment plans were in place. However, there were opportunities to improve the comprehensiveness of the risk management process as: (a) the register did not include those risks related to UNHCR's disengagement from countries; and (b) those identified mitigating measures were not implemented in a timely manner, including those relating to development of strategies and protection procedures that should have been completed by 28 February 2021. Further action was therefore necessary to better integrate its risk management practices into its strategic and decision-making processes.

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| <p>(2) The UNHCR Multi-Country Office in Senegal should improve its planning to deliver on its strategic objectives by: (i) conducting participatory needs assessments of persons of concern; (ii) developing and implementing durable solution strategies for the countries covered; (iii) aligning its resource allocation to its strategic priorities and finding ways to reduce inefficiencies; and (iv) revisiting its performance management framework to have a tool that can effectively monitor and report on programme implementation.</p> |
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UNHCR accepted recommendation 2 and stated that: (i) participatory assessments with The Gambia and Benin were done in 2021, solutions surveys are being completed in Guinea and there are plans in 2022 for focus groups with the Ghanaians in Togo and the urban refugees in Senegal; (ii) development of strategies are currently underway to inform the 2022 detailed planning; (iii) the 2022 plan and resource allocation will reflect additional strategies developed country by country; and (iv) the partner performance database will be organized systematically to facilitate mid-year and year end 2022 performance management. Recommendation 2 remains open pending receipt of evidence that: (i) participatory needs assessments have been conducted of PoCs; (ii) plans to implement proposed durable solution strategies are in place; (iii) resource allocation is aligned to key strategic objectives and identified inefficiencies in its programme have been addressed; and (iv) the performance management system is more effective and efficient.

(3) The UNHCR Regional Bureau for West and Central Africa in consultation with relevant Headquarter entities should ensure guidance is developed to support disengagements from countries and partnerships with Government partners and adequate exit strategies are prepared.

UNHCR accepted recommendation 3 and stated that developing guidance on disengagement from countries and exit strategies requires multidisciplinary capacities with multifunctional approach. So, the Bureau Multifunctional Team will interact with relevant Divisions and Services at headquarters and the MCO to ensure that appropriate guidance is provided to support the drafting of the MCO exit strategy when applicable and whenever necessary. Recommendation 3 remains open pending receipt of evidence that: (i) guidance has been developed to support disengagements from countries; and (ii) exit strategies have been developed to mitigate risks related to disengagement from countries and partnerships with Government partners.

C. Fair protection process

Need to reinforce fair protection processes so PoCs have access to timely registration and RSD processes

28. Registration and RSD are core to the Office's activities since they were precursors to PoCs' access to assistance and durable solutions. Registration and RSD was conducted in four countries jointly by the Office and the government partners under PPAs fully funded by UNHCR. The annual expenditures were about \$300,000. In the period under review the Office had implemented ProGres version 4 in all countries.

29. A key challenge in the region related to the capacity of government partners to update registration information about the population on a continuous basis which is the norm in UNHCR. This meant that births, marriages, deaths, vulnerabilities and other information was not updated regularly. This was because most refugees resided in rural areas that required resources for traveling. As a result, PoC registration information was only updated at the time of a full population verification exercise and this was budgeted every few years. At that point data on births, marriages, deaths and any details of vulnerabilities was obtained, and the system updated. The Office had not conducted a cost-benefit analysis to inform its decision to conduct full population verification exercises every few years as opposed to undertaking continuous registration activities.

30. The last verifications had been done in Benin and Guinea Bissau in 2017 and in The Gambia, Senegal and Togo in 2018. At the time of audit, the Office was verifying and updating PoC registration information in Guinea and it planned to conduct similar exercises in Guinea Bissau, Senegal and Togo in 2021 and The Gambia and Benin in 2022. Therefore, the Office did not have current PoC registration information for programme planning purposes. The Office had started recording biometric information of

PoCs in the ongoing and planned verifications, which was important because of mixed migration trends in the region and to avoid double registrations.

31. At the end of 2020, the countries covered by the Office had 6,871 asylum seekers waiting for their status to be determined, representing 15 per cent of the PoCs. The Representation did not have a plan in place to assist governments in dealing with the backlogs, or with those unreconciled differences in the numbers reported by governments and the Office. For instance, for Senegal the Government records placed the RSD backlog at 367 while the Office reported it at 1,924. In general, the backlogs were attributed to the government partners' capacity to conduct RSD independently, both in quantity and quality. Decisions were not always adequately supported in combination with high government staff turnover and procedural bottlenecks affected RSD processes. Moreover, the governments were heavily dependent on the Office for funding, and this was not sustainable or in line with the vision of the Office especially if plans continue in disengaging with government partnerships. No plans were in place to reduce the Government partners' dependency on UNHCR for funding these activities.

32. There was a need for the Regional Bureau to extend its support to the challenges the Office was facing regarding registration, RSD and access to accurate data for its programming of assistance and solutions. If unaddressed, these gaps could negatively impact PoCs' protection in the eight countries as well as their access to services, including durable solutions.

(4) The UNHCR Multi-Country Office in Senegal should, in consultation with government partners in the region, implement a plan to facilitate: (i) up to date and accurate registration data on the refugee population; and (ii) capacity development interventions to reduce the backlog of refugee status determination.

UNHCR accepted recommendation 4 and stated that registration strategy inclusive of capacity development plan will be developed by April 2022 in consultation with respective governments. Additionally, it stated that: (i) capacity building of government partners on use of ProGres version 4 and development of standard operating procedures will be key and will be developed with each eligibility authority to cover 2022; (ii) advocacy will also be needed to reduce backlogs through work methodologies, as it is not only an issue of capacity, but also about data management and enforcement of inactivation policies. Recommendation 4 remains open pending receipt of evidence that: (i) up to date and accurate registration data on the refugee population is available; and (ii) capacity development interventions and an advocacy plan to reduce the backlog of RSD interventions are in place.

D. Partnership management

Partnership management needed to improve

33. The Office worked with 14 partners in the countries covered in both 2020 and 2021. Each country was working with a government partner and several of the countries also worked with another partner, normally to implement small scale assistance projects. The partners implemented about 55 per cent of the UNHCR programme budget totaling \$3.6 million in 2020 and \$2.2 million in 2021. The Office was not involved in the partner selection process for 2020, as they had been selected under the former structure, but for 2021 decided to retain the same partners. The Office had conducted some partner capacity building activities but there were still gaps in their performance such as poor procurement practices and financial management, as well as weak registration and RSD procedures.

34. The Office had prepared risk-based monitoring plans for all partners in 2021, but none of the planned monitoring visits to each country (multiple times a year) were conducted due to travel restrictions

caused by the pandemic. The Office had not considered monitoring the activities of partners remotely, and therefore, the Office had not independently determined whether projects were delivered as reported.

35. External auditors were contracted, and unqualified opinions were issued on projects implemented. The Office was following up with partners on the implementation of the recommendations, but the pace was slow, with 29 out of 52 recommendations from the 2019 audits still pending implementation. These recommendations related to weak financial and procurement management. Moreover, projects were not verified and closed in a timely manner. Therefore, as of 3 June 2021, there was a receivables balance of \$500,000 due from partners mainly related to 2019 and 2020 projects, but some also dated back to 2011. Therefore, action was needed to obtain relevant reports and supporting documentation from partners to clear these receivables and going forward implement action to ensure projects are closed in a timely manner. Good efforts were subsequently made, with the receivables balance reduced to \$131,000 by the end of the audit.

36. The Office needed to address the above-mentioned issues to ensure effective and timely implementation of projects by partners and to reduce the risk of non-achievement of its programme objectives.

(5) The UNHCR Multi-Country Office in Senegal should: (i) further build the capacity of partners to improve project implementation; (ii) up-date its risk-based monitoring plans and include elements of remote monitoring techniques; and (iii) take action to timeously close projects and clear receivables, as well as implement external auditors recommendations.

UNHCR accepted recommendation 5 and stated that: (i) during the last Implementing Partner Management Committee meeting in September 2021, a comprehensive capacity building plan including all partners needs were elaborated, and these plans will be shared with each partner for discussion and implementation; (ii) the 2022 risk-based monitoring plans will be issued during the 2022 planning period and they will include elements of remote monitoring techniques where and when applicable; and (iii) headquarters has proposed a simplified process for clearance of old open items related to partnerships, and MCO Senegal has submitted the write off request to the Regional Bureau for it to consolidate with other write off requests from countries under its supervision. Once this write off request is accepted, there will only be \$21,059 remaining for which there are ongoing discussions. Recommendation 5 remains open pending receipt of evidence that: (i) partner capacity building has been undertaken; (ii) risk-based monitoring plans include elements of remote monitoring techniques; and (iii) project audit recommendations are implemented in a timely manner, projects are closed timeously, and outstanding receivables are cleared.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Multi-Country Office in Senegal for the Office of the United Nations High Commissioner for Refugees

| Rec. no. | Recommendation | Critical ¹ / Important ² | C/ O ³ | Actions needed to close recommendation | Implementation date ⁴ |
|----------|---|---|----------------------|--|----------------------------------|
| 1 | The UNHCR Regional Bureau for West and Central Africa in cooperation with the Multi-Country Office (MCO) in Senegal should: (i) clarify division of roles and responsibilities between the Representation and national offices and ensure appropriate authority is delegated to support the achievement of its mandate; and (ii) assess the MCO structure and the resources required to deliver its mandate. | Important | O | Receipt of evidence that: (i) there is a clear division of roles, responsibilities and delegated authorities with national offices; and (ii) assessment of the MCO structure and resourcing required to deliver on its mandate has been conducted. | 30 June 2022 |
| 2 | The UNHCR Multi-Country Office in Senegal should improve its planning to deliver on its strategic objectives by: (i) conducting participatory needs assessments of persons of concern; (ii) developing and implementing durable solution strategies for the countries covered; (iii) aligning its resource allocation to its strategic priorities and finding ways to reduce inefficiencies; and (iv) revisiting its performance management framework to have a tool that can effectively monitor and report on programme implementation. | Important | O | Receipt of evidence that: (i) all participatory needs assessments have been conducted including assessment of PoCs; (ii) plans to implement proposed durable solution strategies are in place; (iii) resource allocation is aligned to key strategic objectives and inefficiencies in its programme have been reduced; and (iv) the performance management system is more effective and efficient. | 30 June 2022 |
| 3 | The UNHCR Regional Bureau for West and Central Africa in consultation with relevant Headquarter entities should ensure guidance is developed to support disengagements from countries and partnerships with Government partners and adequate exit strategies are prepared. | Important | O | Receipt of evidence that: (i) guidance has been developed to support disengagements from countries; and (ii) exit strategies have been developed to mitigate the risks related to disengagement from countries and partnerships with Government partners. | 31 December 2022 |

¹ 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.

² 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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by UNHCR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Multi-Country Office in Senegal for the Office of the United Nations High Commissioner for Refugees

| Rec. no. | Recommendation | Critical ¹ / Important ² | C/ O ³ | Actions needed to close recommendation | Implementation date ⁴ |
|----------|--|---|----------------------|--|----------------------------------|
| 4 | The UNHCR Multi-Country Office in Senegal should, in consultation with the government partners in the region, implement a plan to facilitate: (i) up to date and accurate registration data on the refugee population; and (ii) capacity development interventions to reduce the backlog of refugee status determination. | Important | O | Receipt of evidence that: (i) there is up to date and accurate registration data on the refugee population; and (ii) capacity development interventions and an advocacy plan to reduce the backlog of RSD interventions have been put in place. | 31 December 2022 |
| 5 | The UNHCR Multi-Country Office in Senegal should: (i) further build the capacity of partners to improve project implementation; (ii) up-date its risk-based monitoring plans and include elements of remote monitoring techniques; and (iii) take action to timeously close projects and clear receivables, as well as implement external auditors' recommendations. | Important | O | Receipt of evidence that: (i) partner capacity building has been undertaken; (ii) risk-based monitoring plans include elements of remote monitoring techniques; and (iii) project audit recommendations are implemented in a timely manner as well as closure of projects with partners including outstanding receivables. | 30 September 2022 |

APPENDIX I

Management Response

Management Response

Audit of the Multi-Country Office in Senegal for the Office of the United Nations High Commissioner for Refugees

| Rec. no. | Recommendation | Critical ⁵ / Important ⁶ | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|--|---|-----------------------|---------------------------------------|------------------------|---|
| 1 | The UNHCR Regional Bureau for West and Central Africa in cooperation with the Multi-Country Office (MCO) in Senegal should: (i) clarify division of roles and responsibilities between the Representation and national offices and ensure appropriate authority is delegated to support the achievement of its mandate; and (ii) assess the MCO structure and the resources required to deliver its mandate. | Important | Yes | Snr HR Partner | 30 June 2022 | This situation is not specific to the Regional Bureau for West and Central Africa. While the ‘‘UNHCR/AI/2019/7/Rev.1 New Resource Allocation Framework – Part 1 Annex D – Summary of authorities and descriptions of key processes’’ clearly states that ‘‘ where UNHCR does not have a country Representative, these authorities are delegated to the Multi-Country Representative covering the country concerned’’, it remains silent on the delegation of authorities to National Offices by the Multi-Country Representative. So, this recommendation requires an organizational action. The Bureau will play its role in raising this issue with the Change Team, DHR, DSPR, RPMB at HQ for appropriate actions. The Snr HR Partner will together with DHR assess the MCO structure, its organigram and review the HR resources that are required. |
| 2 | The UNHCR Multi-Country Office in Senegal should improve its planning to deliver on its strategic objectives by: (i) | Important | Yes | Snr Protection Off | (i) 30 June 2022 | (i) Participatory assessments with The Gambia and Benin have now been done in 2021. |

⁵ 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.

⁶ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

| Rec. no. | Recommendation | Critical ⁵ / Important ⁶ | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
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| | conducting participatory needs assessments of persons of concern; (ii) developing and implementing durable solution strategies for the countries covered; (iii) aligning its resource allocation to its strategic priorities and finding ways to reduce inefficiencies; and (iv) revisiting its performance management framework to have a tool that can effectively monitor and report on programme implementation. | | | Snr Protection Off | (ii) 31 March 2022 | Plans in 2022 to do focus groups with the Ghanaians in Togo and the urban refugees in Senegal. (ii) development of strategies currently underway to inform our 2022 detailed planning. This is in line with plans made by MCO in late 2020. |
| | | | | Snr Protection Off | (iii) 31 March 2022 | (iii) the 2022 plan and resource allocation will reflect additional strategies developed country by country. |
| | | | | Snr. Programme Officer | (iv) 30 June 2022 | (iv) Partner performance database will be collected and organized systematically to facilitate issuance of PMC02 for mid-year and year end 2022 depending to the PA risk category assessed. |
| 3 | The UNHCR Regional Bureau for West and Central Africa in consultation with relevant Headquarter entities should ensure guidance is developed to support disengagements from countries and partnerships with Government partners and adequate exit strategies are prepared. | Important | Yes | Head of Protection Service in his capacity of supervisor of the MCO and with the support of the RB MFT (Protection, PCS, OPS, HR, Admin, Finance) | 31 December 2022 | Developing guidance on disengagement from countries and exit strategies requires multidisciplinary capacities with multifunctional approach. So the Bureau Multifunctional Team will interact with relevant divisions and Services (DHR, DIP, DSPR, GDS) at HQ and the MCO to ensure that appropriate guidance is provided to support the drafting of the MCO exit strategy when applicable and whenever necessary. |
| 4 | The UNHCR Multi-Country Office in Senegal should, in consultation with the | Important | YES | Snr Protection Off / Heads of | (i). 30 June 2022 | Registration strategy inclusive of capacity development plan will be |

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| | government partners in the region, implement a plan to facilitate: (i) up to date and accurate registration data on the refugee population; and (ii) capacity development interventions to reduce the backlog of refugee status determination. | | | National Offices Snr Protection Off/ Snr Prog Off/ Head of national Offices | (ii). 31 December 2022 | developed by April 2022 in consultation with respective Governments. (i) capacity building of Government partners on use of V4 as well as development of SOPs will be key, especially with BENIN, GUINEA, GAMBIA, TOGO, SIERRA LEONE and GUINAE BISSAU. (ii) capacity building plans will be developed with each eligibility authority to cover the period 2022. Advocacy will also be needed to reduce backlogs through work methodologies. It is not only an issue of capacity. It is also about data management and enforcement of inactivation policies. |
| 5 | The UNHCR Multi-Country Office in Senegal should: (i) further build the capacity of partners to improve project implementation; (ii) up-date its risk-based monitoring plans and include elements of remote monitoring techniques; and (iii) take action to timeously close projects and clear receivables, as well as implement external auditors recommendations. | Important | YES | Snr. Programme Officer Project control Officer | (i). 30 September 2022 (ii). 31 March 2022 | (i). Action ongoing. During the last IPMC seating in September 2021, a comprehensive capacity building plan including all partners capacity building needs was elaborated. Single capacity building plans need to be shared with each partner for discussion and implementation. (ii). The 2022 risk-based monitoring plans will be issued during 2022 planning period and we will include elements of remote monitoring techniques where and when applicable. |

| Rec. no. | Recommendation | Critical ⁵ / Important ⁶ | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
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| | | | | Project control Officer | (iii) 30 September 2022 | (iii). Concerning the recovery of partner receivables, the headquarters (IMAS) has proposed a simplified process for the clearance of old open items related to partnership. MCO Senegal has submitted the write off request to the Regional Bureau who will sign a global memo of write off request for all countries under its supervision. Once this write off request is accepted by headquarters, there will be only the amount of USD 21,059 remaining for which we are in discussion with the Togo Government partner. |