



INTERNAL AUDIT DIVISION

REPORT 2023/057

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

The Representation in the Republic of Congo needed to strengthen the operational planning to ensure the cost-effective delivery of services within available resources, while addressing the need for effective management of core relief items and procurement

8 November 2023

Assignment No. AR2023-113-01

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

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the operations in the Republic of Congo for the Office of the United Nations High Commissioner for Refugees. The objective of the audit was to assess whether the Representation was managing the delivery of services to forcibly displaced persons in a cost-effective manner and in accordance with UNHCR's policy requirements. The audit covered the period from 1 January 2020 to 31 December 2022 and included (i) planning and resource allocation; (ii) registration, status determination and documentation; (iii) health services; (iv) core relief items; and (v) procurement.

The Representation operated in a complex environment characterized by protracted displacement of persons in a country with limited Government structures, resources and capacity. Most refugees are hosted in remote and enclaved areas where actors and services are limited. The country strategy to mainstream displaced persons into national systems remained work-in-progress, thereby leaving the Representation largely responsible for meeting the needs of displaced persons. The ever-increasing needs in a resource constrained environment impacted the effective execution of the Representation's mandate and increased the vulnerability of displaced persons. Inadequate planning and prioritization of resources impacted the Representation's delivery of services in areas like health. The audit also identified key control weaknesses over its management of core relief items and procurement.

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

- Develop adequate and effective operational plans to prioritize available resources towards the implementation of its strategy;
- Address impediments to biometric registration and harmonize the various standard operating procedures that guide biometric registration and verification processes.
- Reinforce protection of forcibly displaced persons by addressing backlog and strengthening the processes for registration, refugee status determination and identification documentation;
- Strengthen the delivery of quality health services to forcibly displaced persons;
- Take urgent action to strengthen its planning for, distribution, storage and accounting for core relief items; and
- Strengthen the management of procurement process to ensure that best value is obtained.

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

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Audit of the operations in the Republic of Congo 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 United Nations High Commissioner for Refugees (UNHCR) operations in the Republic of Congo (ROC).

2. The UNHCR Representation in the Republic of Congo (hereinafter referred to as ‘the Representation’) was established in 1982. As of 31 December 2022, the Representation had 41,568 and 18,632 active refugees and asylum-seekers respectively, 50 and 45 per cent of whom were from Central African Republic (CAR) and the Democratic Republic of Congo (DRC) respectively. Additionally, the Government identified 199,400 persons at the risk of statelessness in 2018 and 26,875 internally displaced persons (IDPs) that were displaced in 2016 from the Pool region as well as those that were temporarily displaced by recurrent flooding.

3. The Republic of Congo is a low middle-income country and thus attracts limited development and humanitarian funding. Fifty-four per cent of its population live below the poverty line. The economic divide between urban and rural areas impacted the extent and quality of basic social services and increased the vulnerability of both displaced persons and the host population. In its overarching strategy (2022-2024), the Representation prioritized advocacy for integration of refugees into national health and education plans.

4. The Representative was at P-5 level and reported to the Deputy-Director of the Regional Bureau for Southern Africa (Bureau). As of 31 December 2022, the Representation had 63 posts, of whom only 12 were occupied by female staff. It also had a vacancy rate of 27 per cent, with many staff rotated to other operations between July and November 2022. The Representation has its branch office in Brazzaville and two field offices in Gamboma and Betou. The operating level budget¹ for 2021, 2022 and 2023 was \$13.8, \$10.7 and \$7.5 million respectively. The Representation worked with five partners in 2020 and three partners in 2021 and 2022, who implemented 53 per cent of the overall operating level budget.

5. Comments provided by UNHCR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

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

7. This audit was included in the 2023 risk-based work plan of OIOS because of the high programme implementation risks faced by the Representation in delivering its mandate in a low middle-income country attracting limited development and humanitarian funding.

8. OIOS conducted the audit from March to June 2023 and covered the period from 1 January 2020 to 31 December 2022. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the Representation, which included: (i) planning and resource allocation; (ii) registration, status determination and documentation; (iii) health; (iv) core relief items (CRIs); and (v) procurement.

¹ The operating level is the spending authority granted against operations, administrative and staff budget categories.

9. The audit methodology included: (a) interviews of key personnel, (b) review of relevant documentation, (c) analytical reviews of financial and performance data²; (d) review of data extracted from UNHCR’s registration and case management system, ProGres; (e) sample testing of controls; (f) visits to selected UNHCR and partner offices, and project sites in Brazzaville and Gamboma; and (g) observation of programme activities.

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

III. AUDIT RESULTS

A. Planning and resource allocation

Need to strengthen operational planning

11. The Representation’s needs more than doubled between 2020 and 2023, i.e., from \$17.7 million to \$40.2 million, at a time when funding decreased from \$10.7 to \$7.5 million. As reflected in table 1, the gap between the Representation’s needs and available funding increased over the years, with only 18 per cent of its requirements availed in 2023.

12. As the funding reduced, the Representation’s staff and administration costs relative to total expenditure increased, leaving only 29 per cent of an already reduced budget available for delivering protection and assistance services to displaced persons in 2023 (See table 1.)

Table 1: Funding situation, 2020 to (projected) 2023 (in \$ million)

	2020	2021	2022	2023
Resources needs: Operating plan (OP) budget	17.7	21.6	34.3	40.2
Available funding: Operating level (OL) budget	10.7	13.7	10.7	7.5
Funding gap	7	7.9	23.6	32.7
Funding gap (Percentage)	40%	37%	69%	81%
Administration and staff costs as a percentage of available budget (OL)	41%	43%	55%	71%
Operations costs as a percentage of available budget (OL)	59%	57%	45%	29%

13. To address protection and assistance needs, the Representation developed a multi-year multi-partner protection and solutions strategy (2022-2024), which built upon the protection strategy from prior years. The Representation highlighted that its strategy was not to provide assistance to forcibly displaced persons but to play a catalytic role in mainstreaming this assistance into national programmes; thus, the strategy prioritized advocacy with national authorities to strengthen access to asylum and basic needs and mainstream assistance to refugees and asylum seekers into national plans (particularly in terms of health and education). However, as reflected in sections B and C below, there was limited progress in this regard, and the Representation continued to use its resources for assistance to displaced persons. *UNHCR advised that the Representation’s strategy is aligned to Global Compact of Refugees objectives.*

14. The Representation’s operational planning processes were not fully adequate, as it only resumed conducting annual needs assessments in 2021. Even then, these assessments a) were limited in scope, scale and coverage and thus did not fully capture forcibly displaced persons’ needs, vulnerability and diversity;

² Financial data from MSRP and performance data from its results-based management systems, FOCUS and COMPASS

and b) were not used to inform prioritization of needs and resource allocation during annual planning processes. Furthermore, the resulting plans did not include costed contingency plans to support effective responses to influxes from CAR and DRC and the inclusion of refugees in the national response to displacements caused by climate change.

15. The Representation started using COMPASS in 2022 but selected indicators were ineffective in measuring and reporting on programme performance and the extent and quality of assistance provided. The audit could not substantiate reported performance due to incomplete and inconsistent data provided by the Representation and its partners. A previous OIOS audit (2018/003) found critical deficiencies in controls and management oversight arrangements for protection and programme activities. However, despite related recommendations having been closed, this audit highlights that there were still control weaknesses in the same areas, implying that the controls were not sustained.

16. Without adequate and effective operational planning informed by reliable programme performance data, the Representation would be unable to effectively prioritize available resources to ensure quality services to forcibly displaced persons.

(1) With the support of the UNHCR Regional Bureau for South Africa, the Representation in the Republic of Congo should develop adequate and effective operational plans informed by reliable situation analyses and programme performance data to prioritize available resources towards the implementation of its strategy.

UNHCR accepted recommendation 1 and stated that the Representation will continue to support the authorities' inclusion strategy and align programme with available resources. The Regional Bureau for Southern Africa has initiated discussion with the Representation to align UNHCR's presence, staffing and programme prioritization with available resources for 2024.

B. Registration, status determination and documentation

Need to strengthen registration, refugee status determination and documentation arrangements

17. The Government was responsible for registration, refugee status determination (RSD) and documentation. The Representation supported the Government in fulfilling these responsibilities by conducting biometric registration and the printing of refugee documents, spending \$1.65 million to that purpose in the three years under audit. (Registration activities conducted alongside the national partner were suspended from March 2020 for a year due to the COVID-19 pandemic.) Logistical challenges in government registration and sharing of information impacted the accuracy and completeness of available data on forcibly displaced persons. These challenges included: (i) the complexity in sharing of registration documentation in six government locations with the two UNHCR offices that conducted biometric registration and printing of refugee documentation; and (ii) asylum seekers' inability to access UNHCR for biometric registration in three out of six locations.

18. In the absence of effective mechanisms for coordinating, between the Government and the Representation, the harmonization of data on population, RSD and documentation, many persons could not be biometrically registered and get refugee documentation. This situation evidently raised the risk that the number of forcibly displaced persons was understated in UNHCR records. A pilot verification exercise conducted in 2021 confirmed the urgent need to increase registration in proGres, update the legal status of forcibly displaced persons and issue documentation for their protection and access to services. The lack of reliable population data and socio-demographic and vulnerability information to guide programme design and planning also happened because the Representation:

- Had not conducted a physical verification exercise since 2018. Several attempts to run a verification exercise since 2021 were unsuccessful primarily due to lack of resources and challenges in coordinating with Government stakeholders, whose leadership changed two times during the period under review;
- Had not ensured data in proGres was up to date. For instance, the Representation reported 42 and 36 per cent of CAR and DRC records respectively were up to date in proGres for 2021 and 100 per cent in 2020; but between 2021-2023, only 3,158 records were updated in progress against a registered population of almost 60,000. Additionally, socio-economic data needed for inclusion of refugees in social programmes was not updated after migration to proGres V.4;
- Did not provide oversight over the partner's maintenance of original case files; and
- Relied on partial census by the Government to estimate the number of persons at the risk of statelessness.

19. The Representation also needed up-to-date standard operating procedures (SOPs) to guide biometric registration and verification processes. Available SOPs, i.e., for registration and verification (2012), registration and refugee status determination (June 2022), verification and biometric registration (2021), and travel documentation (June 2021) provided conflicting guidance to the partner and UNHCR staff. This and the fact that one core protection position was vacant and another on temporary assignment contributed to inadequate oversight and instances of non-compliance identified.

(2) The UNHCR Representation in the Republic of Congo (ROC) should work with the Government of ROC to address impediments to biometric registration and harmonize the various standard operating procedures that guide biometric registration and verification processes.

UNHCR accepted recommendation 2 and stated that the joint biometric registration and verification started on 19 July 2023 with the aim of reaching 100 per cent of the entire asylum seeker and refugee population in the country by 31 December 2023. The Representation updated the joint verification standard operating procedures (SOPs) in March 2023, and they will be further updated and harmonized with other relevant SOPs by end December 2023.

Need to address legal status determination and documentation backlogs

20. Most of the active RSD applicants arrived in ROC between 2005 and 2022. As of 31 March 2023, 13,453 DRC asylum seekers for whom the Representation hoped to obtain prima facie recognition were still pending determination of their legal status. In addition, an estimated 5,000 other cases, primarily from CAR, had pending RSD for more than eight years. Related data in proGres was not updated in a timely manner and thus was contradictory and unreliable. For instance, despite eligibility sessions continuing throughout 2021 and 2022, only one RSD update had been made in proGres in this period. Additionally, a review of submissions to the eligibility commission³ in 2022 and 2023 highlighted that many applicants were not registered in proGres nor had valid documentation, a key gap in related processes.

21. As a result, the Representation could not validate completeness and accuracy of data in proGres, including the 2,322 rejected individuals with pending appeal applications and the 121 at the appeal stage.

³ An inter-ministerial commission in Brazzaville presided by the Ministry of Interior that deliberate on eligibility cases. UNHCR participate as an observer to its ordinary and extraordinary sessions.

The Representation attributed it to the gaps in processes during the COVID-19 pandemic and changes in government leadership. The Representation stated that it conducted follow ups in 2023.

22. The audit reviewed the outcome of 9 and 4 out of the 16 and 6 eligibility and appeal sessions respectively in 2021. The effectiveness of the appeal process was impacted by lack of legal assistance, delays in reviewing submission case files and failure to issue rejection notifications to concerned persons in a timely manner. The Representation also raised concerns on low adherence of the commissions to UNHCR guidelines for eligibility, with a rejection rate of 60 per cent noted for the CAR case load. The effectiveness of the outcomes of the commissions were impacted by delays in submitting cases to members, inadequate capacity of new members and limited available information about countries of origin of appellants. Also, UNHCR had no visibility on the timeliness of the government partner's notifications of rejections to concerned persons.

23. The Government issued provisional residence permits with a validity of six months, then the Representation printed refugee cards valid for three years which were then distributed by a partner. However, the audit identified inconsistencies in the number of identification documents reported as issued and those recorded in proGres. The Representation in its performance reports stated that it had issued 2,827 identification documents to refugees, while proGres only recorded 759. Similarly, the Representation was unable to confirm the 10,863 documents reported as issued in 2020. In addition, the Representation did not receive the government records on refugees who collected refugee cards and the provisional residence permits.

24. The anti-fraud checklist indicated that there were many areas vulnerable to fraud and significant effort was required to reduce such vulnerabilities. Although the Representation had an anti-fraud focal point in place, a related SOP was not in place and the required committee was not operational. Additionally, there was also no formal complaint mechanism in place and the general hotline did not maintain logs of complaints received.

25. The Representation provided 30,000 register books and trained civil status registrars and local authorities to facilitate the statelessness programme. However, selected performance indicators did not provide much insight on the effect of implemented activities. For instance, the Representation reported the support it provided to the national institution and 'number of studies' conducted but the indicators gave limited insight on their effect on the statelessness programme. In 2021, the Representation reported that it had trained 500 government officials but lacked documentation to support the results.

26. The issues above were attributed to the lack of effective coordination processes between the Representation and the Government partner and the Representation not having a staff member to oversee the statelessness programme from October 2022. Limited operational data, status determination backlogs, high rate of rejections, an ineffective RSD appeals process and low level of documentation increased vulnerability of displaced persons as well as their access to assistance including the social inclusion project.

(3) The UNHCR Representation in the Republic of Congo (ROC) should, in consultation with the Government of ROC, implement targeted action plans to reduce the backlog and to strengthen the processes for registration, refugee status determination (RSD) and identification documentation issuance.

UNHCR accepted recommendation 3 and stated that the Representation deployed experts to support reduction of backlog for registration and RSD. In October 2023, the Government granted prima facie status to 2018 and 2022 arrivals from the DRC. Additionally, since August 2023, the Representation has: (i) developed a workplan to clear the backlog of eligibility decisions; (ii) created a database to

consolidate eligibility decisions and generate statistics; and (iii) will provide support and training to staff to ensure that proGres is updated.

C. Health services

Need to strengthen the quality of health services provided to displaced persons

27. Planning and operationalization: UNHCR was unable to fund the gaps in national healthcare systems and therefore was advocating for the inclusion of refugee and asylum-seeker hosting areas in all health programmes and projects. Therefore, the primary responsibility of providing health services lay with the national health authority, with the Representation supporting where there were gaps in the system. However, the national health system was fragile and this impacted the health assistance that it could deliver. The Representation therefore provided health services through one partner and spent \$4.7 million on related activities in the period under audit. This accounted for 11, 15 and 22 percent of the 2020, 2021 and 2022 operating level budgets respectively.

28. The Representation did not have sufficient resources to maintain these levels of assistance in 2023 and thus entered an exit phase towards continued integration of displaced persons into the national health system. However, this had not materialized as the national health system remained dependent on development funds and UNHCR funded programme. This impacted displaced persons' access to quality and timely health services.

29. The Representation's draft health strategy (2022-2024) was aligned to UNHCR's global strategy but did not reflect the prioritized needs of displaced persons as established during annual assessments. It also did not reflect concrete plans on how displaced persons would be integrated into the national health system and did not specify the unique needs of population groups in different locations. The strategy was also not linked to related sectors, i.e., water, sanitation, and hygiene. The Representation had recently drafted SOPs to guide implementation of health programmes but had not yet implemented them. It also lacked performance indicators and targets against which the success of the health strategy would be measured. The development and implementation of the health strategy was impacted by the lack of a public health officer at the time of its development, with only an affiliated workforce working on its implementation.

30. Delivery of health services: The audit noted the delivery of services was inequitable and did not target the most vulnerable. Urban refugees in Brazzaville and displaced persons in rural areas except Betou received free primary health care. Displaced persons in other urban localities like Pointe Noire had to pay for services at government rates and in Betou they had to buy their own medicine. The Representation did not complete the balanced scorecard for the eight centers it supported and thus lacked information on the quality of health services provided.

31. Gaps in the national health system impacted the services that were available to displaced persons. For instance, the hospital and health centers visited in Brazzaville and Bouemba had inadequate: (i) water and electricity - a generator provided by UNHCR had not been used for many years; (ii) space and bed capacity in the maternity ward; and (iii) skilled personnel in pharmacies. The Likouala department did not have a blood bank and thus forcibly displaced persons did not have access to safe blood. The Representation needed to review and prioritize the support it provided within available resources.

32. The Government did not have synchronised vaccination in border areas between countries of origin and ROC for prevention, nor was surveillance conducted to ensure the early detection of disease outbreaks. This raised the risk of epidemics for which no preparedness plans were in place to support a response once

outbreaks happened for diseases that were prevalent in the area such as measles, monkeypox, ebola and cholera. The Representation also had a role in advocating for vaccination exercises where risks are identified.

33. Global and severe acute malnutrition rates and chronic malnutrition rates largely exceeded the threshold rates of 10 and 20 per cent respectively in a number of locations. Further, the Representation lacked mechanisms to prevent and manage diseases with high morbidity and mortality rates such as malaria that accounted for 48 per cent of morbidity. For instance, Betou, which was identified as being a hot spot for malaria, had 16,635 undistributed mosquito nets in the warehouse. The Representation also did not have a reproductive care programme and there was no evidence on file that cases of sexual violence (20 per cent of GBV reported cases) received timely access to post-exposure prophylaxis.

34. Except for urban refugees, the Representation did not have SOPs to guide referrals and thus related decisions were made on an ad hoc basis. The audit reviewed 14 referral cases in Brazzaville and noted that referral files did not include biodata of the patient, history and diagnosis of illness, treatment received to date and recommended further treatment. Other gaps in expected controls included: (i) a lack of agreements that defined the conditions of service that hospitals provided; (ii) cost thresholds or limits for services to be provided; (iii) cost considerations and cost/sharing arrangements with patients in the referral programme; and (iv) the lack of documentation evidencing doctor assessments and prognosis to inform the referral decisions.

35. The Representation lacked SOPs to manage medicines and other medical supplies in government operated health centers. Thus, proper records were not maintained, no physical verification was conducted for accountability, and medicines were maintained in warehouses with high temperatures thereby exposing them to the risk of degradation. Furthermore, the partner purchased medicines locally totaling \$234,704 without the required prior UNHCR approval in the period under audit, as well as measures to assure quality and best price. Delays in international procurement of medicines were noted, with those purchased in June 2020 only being received in December 2021. There was also inadequate planning with the most needed medicines stocking out and the less used ones almost expiring.

36. Monitoring of partners: The Representation primarily implemented the health programme through an international non-governmental organization. However, the Project Partnership Agreements (PPA) did not clearly identify the international partner's responsibilities and roles in the delivery of the services and lacked comprehensive indicators and targets for measurement of performance. Although the Representation had risk-based monitoring plans, monitoring by multifunctional teams and project control was irregular, with only one MFT report available in 2021. This was attributed to restrictions occasioned by the COVID-19 pandemic. The teams merely identified challenges and did not assess the performance of the programme. The audit reviewed the partner's costs and identified ineligible costs totaling \$13,000 for the construction of houses under the health programme.

37. The Representation in April 2023 appointed a national in place of the international non-governmental organization due to budget cuts. It, however, did not assess the local partner's capacity to provide quality health services and did not arrange for an effective handover at the start of the contract.

38. Collection of data in the health information system: The Representation did not use the integrated Refugee Health Information System and therefore did not have data to support its planning processes. The Representation attributed this to connectivity issues, lack of staff for a period of time and scaling down of health partner activities. Selected indicators were not aligned with those in the UNHCR Global health strategy and therefore did not convey a clear picture of achievements in qualitative and quantitative terms. The Representation also did not establish a surveillance mechanism to monitor the extent of access to primary health care. For 2021, the Representation used the generic indicators 'refugees and asylum seekers

have access to health facilities’ which required a simple ‘YES/NO’ statement. It then indicated a result of 90 per cent (no change from baseline), which did not help in determining programme effectiveness.

39. The absence of an effective strategy and SOPs and the lack of a staff impacted the management oversight of the programme as well as monitoring of partners’ activities. During the period under review, the Representation lacked a public health staff position. It had instead an affiliate position which remained vacant for 10 months in 2022 until a consultant was hired to oversee the entire health program. This situation was mainly attributed to inadequate funding. This affected displaced persons’ access to quality medical care.

(4) The UNHCR Representation in the Republic of Congo should strengthen the quality of health services provided to displaced persons by: (i) updating its strategic plan and standard operating procedures including those related to the referral process; (ii) maintaining a health information system; and (iii) enhancing oversight over partners’ activities.

UNHCR accepted recommendation 4 and stated that: (i) the Representation is updating the public health strategic plan and related standard operating procedures. A memorandum of understanding on inclusion of forcibly displaced persons in the national system will be signed with the Ministry of Health as part of strategy; (ii) the Integrated Refugee Health and Information System is being updated with data from 2021 to 2023; and (iii) it reinforces ongoing monitoring and evaluation of health activities and data.

D. Core relief items

Need to strengthen management and accountability for CRI

40. The Representation provided displaced persons with basic and domestic needs through the distribution of CRIs totaling \$1,335,874 in the audit period. The Represented appointed two partners to manage related logistics and distribution of CRIs and had SOPs for the distribution of CRIs and management of warehouses.

41. The Representation could not account for the CRIs reported as received and distributed because mandatory records were not maintained. For instance, 9 of the 20 items issued over the three-year period totaling \$711,503 did not have any documentation and for another 10 items, there were only goods received notes and signed material stock requests. Additionally, item surpluses and deficits identified during the year-end count in the warehouses in Brazzaville and Betou could not be explained. The Representation also did not reconcile CRIs received with what was issued, distributed and held in stock.

42. Furthermore, core processes to ensure effective receipt, management, distribution and accounting for CRIs were not in place. The Representation:

- Had not conducted needs assessments to inform its purchase decisions of CRIs. This may have contributed to large amounts of slow-moving items, e.g., sanitary napkins, undergarments, family tents, fishing lines and soap totaling \$185,535 in warehouses. The Representation had written off \$12,923 worth of items and had plans to distribute about 98,000 sanitary napkins and undergarments.
- Did not have eligibility criteria for identification nor conducted vulnerability assessments to support the prioritization of beneficiaries during CRI distributions. Beneficiary selection and distribution of CRIs was left to partners with no supervision or monitoring by the Representation.

- Did not have distribution plans reflecting items to be distributed, locations, target populations, distribution points, timelines, community engagement strategies and frequency of distribution. Only one distribution list was available for agricultural tools totaling \$34,875 but this too only accounted for 572 of the 12,800 tools issued from the warehouses.
- Did not conduct the mandatory on-site and post-distribution monitoring and thus lacked information on the quality, sufficiency and utilization of CRIs in mitigating protection risks.
- Did not have good storage conditions in its warehouses in Brazzaville and Gamboma thereby raising the risk of theft and items deteriorating. The warehouses: (i) were not well ventilated; (ii) had poor lighting, security and fire control features; and (iii) were not well stacked to facilitate physical counts.
- Did not track undistributed items and was not aware that partners had 4,050 mosquito nets and 318 jerry cans totaling \$8,978 in two containers.

43. There were significant unexplained variances between set targets and reported results for 2020 and 2021. The results were also not supported with underlying records. Also, PPAs did not have targets and performance standards against which partners would be held to account. The Representation had decided to transfer CRI activities and inventories to national partners from April 2023, but the joint verification of inventory and handover had not happened at the time of the audit.

44. Gaps in the Representation’s compliance with its SOPs regarding the management of CRIs and inadequate oversight of the relevant partners contributed to the significant control weaknesses noted above.

(5) The UNHCR Representation in Republic of Congo should take urgent action to implement standard operating procedures covering end to end core relief item (CRI) processes, including needs assessment for CRIs, and related distribution and partner monitoring processes.

UNHCR accepted recommendation 5 and stated that the Representation has: (i) prioritized the development of CRI related standard operating procedures by November 2023; (ii) assigned inventory focal points in each office to manage and monitor inventory activities; and (iii) changed its logistics partner.

E. Procurement

Need to strengthen internal controls and coordination for procurement

45. The Representation purchased goods and services totaling \$4.7 million in the three years under audit. The audit reviewed 18 Purchase Orders (POs) totaling \$1.4 million.

46. Planning: The Representation developed procurement plans for the three years under review. However, the plans were not comprehensive. For example, six of the 18 sampled procurements reviewed totaling \$408,408 were not included in the procurement plans. Also, the CRIs purchased totaling \$364,346 were also not included in the 2020 and 2021 procurement plans. Furthermore, the Representation understated costs of purchases in the plans. For instance, the plan had fuel costs totaling \$151,036 but actual costs were \$357,789, which management attributed to discontinuation of UNHAS flights. In another two procurements totaling \$254,611, only a third of the cost was included in the plans.

47. Sourcing: While requests for proposals were advertised in local newspapers, there was no evidence to show how requests for quotations were solicited from bidders not registered in the vendor database. Additionally, there were no meeting minutes or terms of reference for the vendor review committee nor

vendor evaluation reports. Lastly, there was no evidence of collaboration with other UN agencies in sourcing common and recurring goods and services to increase cost-effectiveness.

48. Bid opening and evaluation: The bid opening committee was required to maintain signed records for receiving, registering, and opening of all requests for proposal. It documented the process for nine of the 15 sampled vendors but did not maintain records of receipt of submissions, making the process susceptible to abuse and manipulation.

49. Oversight by the Local Committee on Contracts (LCC): The LCC met regularly and made decisions pertaining to 29 vendors, thirteen of which were sampled for review. However, no evidence was provided to support waivers from competitive bidding through direct solicitation for two vendors, amounting to \$123,517, for a staff retreat (\$47,062) and a project survey (\$76,455).

50. Management oversight: Purchase orders (POs) valued at \$248,687 in 2020, \$57,258 in 2021 and \$128,377 in 2022 were open for six months or more, without explanations. Forty-seven non-PO transactions totaling \$937,998 were above the \$4,000 threshold for POS without providing information to explain this anomaly.

51. Documentation: The Representation did not have any information for two POs amounting to \$153,075; no frame agreements for four POs valued at \$147,374; and no document for the goods received for seven POs valued at \$608,010.

52. Owing to the above gaps in processes and information, the audit could not effectively conclude that the procurements undertaken by the Representation provided the best value for money, and ensured fairness, integrity and transparency. These gaps had their root causes in inadequate supervision and segregation of duties and insufficient staffing capacity to effect required controls. A supply officer at P2 level oversaw the work of five national staff for procurement and warehousing and two staff were absent on leave. In addition, the supply officer, on mission from another operation, was also overseeing finance and administration activities. This impacted segregation of duties across procurement, finance and inventory management as well as key procurement control functions resulting in increased risk of fraud and mismanagement.

(6) The UNHCR Representation in Republic of Congo should implement an action plan to strengthen its procurement management by: (i) ensuring adequate segregation with other key related functions is maintained; and (ii) reinforcing staff capacity in managing the procurement process.

UNHCR accepted recommendation 6 and stated that the Representation is reorganizing procurement tasks as part of its implementation of Cloud ERP system. This will enhance the overall compliance and control over procurement management. It is also planning to have a two-day refresher training for all supply staff on the latest UNHCR policy and guidance.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	With the support of the UNHCR Regional Bureau for South Africa, the Representation in the Republic of Congo should develop adequate and effective operational plans informed by reliable situation analyses and programme performance data to prioritize available resources towards the implementation of its strategy.	Important	O	Receipt of documentary evidence of an operational plan informed by reliable situation analysis, programme performance data and prioritization of resources.	30 April 2024
2	The UNHCR Representation in the Republic of Congo (ROC) should work with the Government of ROC to address impediments to biometric registration and harmonize the various standard operating procedures that guide biometric registration and verification processes.	Important	O	Receipt of documentary evidence of: (i) the joint biometric registration and verification report; and (ii) updated standard operating procedures for biometric registration which are harmonized with other operational guidance.	31 December 2023
3	The UNHCR Representation in the Republic of Congo (ROC) should, in consultation with the Government of ROC, implement targeted action plans to reduce the backlog and to strengthen the processes for registration, refugee status determination and identification documentation issuance.	Important	O	Receipt of documentary evidence of: (i) actions taken to clear the backlog of eligibility decisions; (ii) implementation of a database to consolidate eligibility decisions and generate statistics; and (iii) relevant support and training provided to staff to ensure ProGres is updated.	30 June 2024
4	The UNHCR Representation in the Republic of Congo should strengthen the quality of health services provided to displaced persons by: (i) updating its strategic plan and standard operating procedures including those related to the referral process; (ii) maintaining a health information	Important	O	Receipt of documentary evidence of: (i) an updated strategic plan and related standard operating procedures; (ii) the consistent use of health information system for planning, monitoring and reporting; and (iii) actions taken to improve oversight over partners' activities.	31 March 2024

⁴ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

⁵ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

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

⁷ Date provided by UNHCR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
	system; and (iii) enhancing oversight over partners' activities.				
5	The UNHCR Representation in Republic of Congo should take urgent action to implement standard operating procedures covering end to end core relief item (CRI) processes, including needs assessment for CRIs, and related distribution and partner monitoring processes.	Important	O	Receipt of documentary evidence of implementation of CRI related standard operating procedures from needs assessment to real time and post distribution monitoring.	31 December 2023
6	The UNHCR Representation in Republic of Congo should implement an action plan to strengthen its procurement management by: (i) ensuring adequate segregation with other key related functions is maintained; and (ii) reinforcing staff capacity in managing the procurement process.	Important	O	Receipt of documentary evidence of: (i) segregation of duties in the procurement function; and (ii) training sessions aimed at strengthening staff capacity to manage the procurement process.	31 March 2024

APPENDIX I

Management Response

Management Response

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

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
1	With the support of the UNHCR Regional Bureau for South Africa, the Representation in the Republic of Congo should develop adequate and effective operational plans informed by reliable situation analyses and programme performance data to prioritize available resources towards the implementation of its strategy.	Important	Yes	Representative	30 April 2024	<p>UNHCR Representation in Republic of Congo (RoC) will continue its support to the authorities' inclusion strategy, while strengthening a multistakeholder response to new influxes of people seeking asylum in the country. 2024 structure and strategy plans will be informed by detailed situation analyses and theory of change outcome and realistic Programme design that can fit the available resources guided by sound prioritization exercise towards strategy implementation.</p> <p>Regional Bureau for Southern Africa (RBSA) has initiated discussion and communication with the Representation in RoC to align UNHCR's presence and prioritization in a way that could reflect the situation on the ground and as well as takes into consideration the available resources.</p> <p>RoC will prepare its 2024 strategy implementation plan based on the RBSA allocated Operating Level</p>

⁸ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

⁹ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						(OP) for 2024 which will include staffing realignment and project partnership planning that will focus on the prioritized areas of intervention in the operation.
2	The UNHCR Representation in the Republic of Congo (ROC) should work with the Government of ROC to address impediments to biometric registration and harmonize the various standard operating procedures that guide biometric registration and verification processes.	Important	Yes	Senior Protection Officer	31 December 2023	The government counterpart and UNHCR's joint verification exercise started on 19 July 2023 to update refugees and asylum seekers' records in the ProGres database, and to capture the biometric data of all those who have not been biometrically registered. Each refugee's and asylum seeker's identity is systematically checked using biometric devices at reception, and their data is verified for accuracy and completeness. The aim is to have all refugees and asylum seekers, who have not been previously recorded, biometrically registered in the database reaching 100 per cent registration of the entire asylum seeker and refugee population in the country. This means by 31 December 2023 all refugees and asylum seekers in RoC will be registered biometrically with accurate and up to date information maintained in the database. The joint verification is coupled with the collection of social protection data for all refugees and asylum seekers' access to the national Unique Social Register (RSU) enabling access to national social protection in the country.

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>The Standard Operating Procedures (SOPs) documentations were updated in June 2022 while the joint verification SOPs were updated in March 2023.</p> <p>The Representation in RoC will continue to update other relevant SOPs and will ensure that they are fully harmonized and mutually consistent by end of December 2023.</p>
3	The UNHCR Representation in the Republic of Congo (ROC) should, in consultation with the Government of ROC, implement targeted action plans to reduce the backlog and to strengthen the processes for registration, refugee status determination and identification documentation issuance.	Important	Yes	Senior Protection Officer	30 Jun 2024	<p>The Representation in RoC has dedicated significant efforts to reduce the acute backlog for registration, refugee status determination and documentation issuance. Following actions taken are a few examples of the efforts being made:</p> <ul style="list-style-type: none"> • Deployment of an RSD Consultant for 3 months (May-July 2023). During the reporting period the Consultant developed a strategy document on priority actions to support the government counterpart in reducing the backlog. • Deployment of a senior RSD Officer on technical assistance from 15 August to 30 November 2023 to follow up/support the Government to reduce the backlog. • The following targeted actions have been implemented since August 2023:

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>(a) In consultation with the government partner, a work plan with weekly targets was developed in September 2023 to clear the backlog of undrafted first instance decisions (449 in total/11 sessions since 2021). The objective is to clear the backlog of undrafted 1st instance decisions by 31 Dec 2023. Meanwhile, UNHCR is also supporting government counterpart's staff with technical support (4 additional computers provided temporarily), on-the-job training (quality checks), and follow-ups.</p> <p>(b) Creation of an electronic database repository in excel which records all eligibility/appeal sessions with decisions since 2017 (eligibility/appeal sessions which took place before 2017 will be included in a second stage). This is a major gap identified as the government counterpart keeps several electronical and physical files, which are not consolidated. Various statistics will be automatically generated through pivot tables. The completed repository will be transferred to the government</p>

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>counterpart, which will be trained to manage and keep the repository updated.</p> <p>(c) Since September 2023, UNHCR has supported the government counterpart in updating legal status in proGres for all eligibility/appeal decisions since 2017. This requires a case-by-case verification/update of proGres. The objective is to have all decisions updated in proGres, which will help generate accurate statistics of pending RSD cases and properly analyze the existing RSD backlog, devising appropriate strategies to reduce it.</p> <p>(d) Weekly RSD training program started in June 2023 for government counterpart's legal assistants to improve RSD related interview techniques and quality of RSD assessments. More trainings were organized on 02 October 2023 and on 11 and 18 October 2023. The training will continue until 22 November 2023.</p> <p>On another related development, the relevant government authorities, on 3 October 2023, granted refugee status</p>

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						on a <i>prima facie</i> basis to DRC asylum seekers in Plateaux (2018) and Pool (2022).
4	The UNHCR Representation in the Republic of Congo should strengthen the quality of health services provided to displaced persons by: (i) updating its strategic plan and standard operating procedures including those related to the referral process; (ii) maintaining a health information system; and (iii) enhancing oversight over partners' activities.	Important	Yes	Associate Public Health and Nutrition Officer	31 March 2024	<p>The Representation in RoC has been making progress in strengthening the health service delivery including capacity building of the line ministry. Below actions are taken or will be taken to address the issues raised in the recommendation:</p> <p>(i) The update of the health strategic plan (2020-2024) and standard operating procedures including referral process (for 2021) are in progress to align them to the strengthened strategy of inclusion of refugees in the national health system. Additionally, an MOU will be signed with the Ministry of Health as part of the strategy of inclusion of refugees and asylum seeker in the national health system.</p> <p>(ii) Currently the integrated Refugee Health and Information System (iRHIS) platform is being updated for health data from 2021 to 2023 to be recorded onto the iRHIS. Additionally, the concerned field offices receive regular weekly and monthly reports from the medical partner.</p>

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						(iii) Public health coordination has always been a top priority in the Operation and is practically conducted through: (a). the follow up of activities (by the field team, the multi functional team and the public health staff); (b) the monitoring of data; and (c) the evaluation of the performance of health facilities supported.
5	The UNHCR Representation in Republic of Congo should take urgent action to implement standard operating procedures covering end to end core relief item (CRI) processes, including needs assessment for CRIs, and related distribution and partner monitoring processes.	Important	Yes	Programme Officer	31 December 2023	<p>The Representation has prioritized the development of an SOP in consultation with the operation's MFT which is scheduled to meet in November 2023 to update the SOPs related to the determination of CRI needs, and the management of CRIs from the warehouse to distribution point and the post distribution monitoring.</p> <p>In another development the Representative has issued an official memo introducing inventory focal points both for the operation and the related field office. The memo designates responsibility to the focal points for management and monitoring of inventory activities.</p> <p>The Representation in RoC undertook a reform in its partnership for project implementation and changed its partners in April 2023.</p>

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						This change was part of the localization and capacity building strategy for local NGO partners which will also serve as an opportunity for the RoC to strengthen procedures. There was proper handover between the departing partners and the onboarding new partners.
6	The UNHCR Representation in Republic of Congo should implement an action plan to strengthen its procurement management by: (i) ensuring adequate segregation with other key related functions is maintained; and (ii) reinforcing staff capacity in managing the procurement process.	Important	Yes	Associate Supply Officer	31 March 2024	The Representation in RoC has started to take steps to strengthen the procurement management in the Operation. The Office has developed a new distribution of tasks document based on access permissions as part of the implementation of Cloud ERP system which will enhance the overall compliance and control over procurement management. Additionally, the operation is planning to follow up the 2022 training session with another 2-day refresher training to be organized in November 2023 by Associate Supply Officer for all supply staff which will focus on the new principles of procurement including the latest policy guidance related developments.