



## INTERNAL AUDIT DIVISION

### REPORT 2019/039

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Audit of the emergency response in Nigeria for the Office of the United Nations High Commissioner for Refugees

There was a need to strengthen the response to the emergency situations in Nigeria in a cost-effective manner and in accordance with policy requirements, especially regarding procurement

12 June 2019

Assignment No. AR2018/111/10

# Audit of the emergency response in Nigeria 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 emergency response in Nigeria for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the UNHCR Representation in Nigeria had responded to the emergency situations in the country in a cost-effective manner and in compliance with UNHCR's policy requirements. The audit covered the period from 1 January 2017 to 30 June 2018 and included a review of: (a) emergency preparedness and response; (b) partnership management; (c) procurement and vendor management; (d) shelter and settlement; (e) security from violence and exploitation; and (f) health.

There was a critical need for the Representation to strengthen controls and management oversight arrangements over its procurement processes. Furthermore, there was a need to strengthen existing emergency preparedness and response planning and coordination mechanisms; planning and oversight arrangements over shelter, health, and security from violence and exploitation programmes; and management of partnerships. The Representation's risk register was not comprehensive in as far as it did not list all the major risks the Representation was facing; and for those listed, most did not have appropriate measures for mitigation. Overall, OIOS was of the opinion that the control environment within the office was adversely affected by inadequate funding and staffing.

OIOS made one critical and seven important recommendations. To address issues identified in the audit, UNHCR needed to:

- Evaluate the response to the Internally Displaced Persons situation, including but not limited to emergency coordination, to ensure clear responsibilities and accountabilities of agencies and partners involved in the response; and ensure that the emergency preparedness and response capacity is strengthened through development/updating of the contingency and business continuity plans;
- Mobilize adequate resources to support an effective response to the emergencies in Nigeria;
- Review the settlement and shelter strategy, and ensure that: (i) shelter designs are agreed with the host communities; (ii) programme inputs are identified and resourcing mobilized as part of emergency response planning; and (iii) resources for shelter programmes are properly accounted for;
- Undertake a comprehensive review of the procurement function, processes and capacity; and prepare a time bound action plan for addressing the systemic and pervasive issues raised in the audit (**critical**);
- Find alternative sources of fuel to replace the continued use of charcoal;
- Review the existing implementation arrangements with partners; and put in place appropriate measures to strengthen monitoring of projects implemented through partners;
- Develop a strategy and standard operating procedures to guide the response to sexual and gender based violence (SGBV) and mainstream SGBV into protection programmes for the Cameroonian refugees; and establish a child protection strategy; and
- Develop a strategy that provides guidance on the provision of health services to persons of concern.

UNHCR accepted the recommendations. It took prompt action to implement four of them, and initiated action to implement the other four recommendations.

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# **Audit of the emergency response in Nigeria 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 emergency response in Nigeria for the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. At the time of the audit, there was a Level 2 emergency in south-eastern Nigeria with over 32,000 refugees registered from Cameroon and a Level 3 emergency in north-eastern Nigeria due to 2,193,769 Internally Displaced Persons (IDPs) displaced by insecurity that had started over nine years earlier. The Level 3 emergency called for United Nations system-wide mobilization and the Level 2 emergency called for the UNHCR Bureau for Africa's support to scale up the humanitarian response and improve the overall assistance for Cameroonian refugees in Nigeria as well as IDPs.
3. The Representation had a Country Office in Abuja and two Sub Offices, one in Maiduguri and another in Calabar, for handling the response for IDPs and Cameroonian refugees respectively. The Representation also had two Field Offices in Ikom and Adikpo. The Representation was headed by a Representative at the D-1 level and had a complement of 145 posts comprising of 53 professional and national officer positions and 92 national general service staff and temporary positions. Thirty-six staff (14 international and 22 national) were deployed to support the refugee emergency. The Representation worked with 16 partners in 2017 and 2018. It recorded expenditure of \$30.6 million in 2017 and had a budget of \$25.9 million for 2018, \$14 million of which had been spent by 30 June 2018.
4. Comments provided by UNHCR are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

5. The objective of the audit was to assess whether the UNHCR Representation in Nigeria had responded to the emergency situations in the country in a cost-effective manner and in accordance with UNHCR's policy requirements.
6. The audit took place between September and December 2018 and was carried out in Abuja, Maiduguri, Calabar and Ikom. The audit covered the period from 1 January 2017 to 30 June 2018. Based on an activity-level risk assessment, the audit covered higher risk areas pertaining to the emergency response in Nigeria, which included: (a) emergency preparedness and response; (b) partnership management; (c) procurement and vendor management; (d) shelter and settlement; (e) security from violence and exploitation; and (f) health. An assessment of the control environment and enterprise risk management (ERM) was integrated in the six areas listed above.
7. The audit methodology included: (a) interviews of key personnel; (b) review of relevant documentation; (c) analytical reviews 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 systems; (d) sample testing of controls using both systematic and random sampling methods; (e) visits to the Representation's Country Office in Abuja, Sub Offices in Maiduguri and Calabar, Field Office in Ikom, and offices of seven implementing partners; and (f) observation of programme activities implemented in one refugee settlement site and one IDP camp.

### III. AUDIT RESULTS

#### A. Emergency preparedness and response

There was a need to review the existing planning and coordination mechanisms and strengthen the protection preparedness and response measures

8. As mentioned in paragraph 2, the Representation managed two emergencies in the period under audit. The UNHCR Policy on Emergency Preparedness and Response required the Representation to: (i) monitor potential emergency situations and undertake the necessary preparedness actions; (ii) ensure a timely response to situations with the support of UNHCR regional and headquarters entities and lead a coordinated response with the United Nations Country Team and other agencies; (iii) review the resources required, organizational structure and reporting lines to support the emergency situation; and (iv) develop a business continuity plan, as applicable, and protection and operational strategies.

##### Planning

9. The refugee contingency plan was finalized on 21 January 2018 to pre-position resources to respond to the influx of asylum seekers from Cameroon in a timely manner. However, the effectiveness of the contingency plan in guiding the emergency response was impacted by the lack of minimum and advanced preparedness assessments that supported the development of its content. This was despite the country having been on high alert of an influx from October 2017 (this alert was reinforced in July 2018). Further, the Representation had not defined stakeholder responsibilities for an enhanced response and lacked action plans to identify the required resources for the emergency, i.e. finances, human resources, land for settlements and water. Thus, although it deployed a screening methodology to identify the most vulnerable, it lacked resources to assist all those who were identified as such.

10. Similarly, the Representation did not update the contingency plan for the projected influx of over 40,000 asylum seekers in October 2018, following the Cameroon elections and the anticipated declaration of independence by the Anglophone side of Cameroon. Thus, over 2,000 asylum seekers that were verified as having crossed into Nigeria through the Amana border in September 2018 had not received any assistance at the time of the audit mission in October 2018. Those that received non-food items (NFIs) complained about the quality of items supplied, e.g. mattresses, iron sheets and blankets as well as the composition of kits. For example, the kitchen kit comprised three sauce pans but lacked plates, cups and cutlery. Other asylum seekers who entered through other border points over the same period were yet to be verified and required assistance.

11. The Representation was also inadequately prepared and, therefore, unable to effectively respond to the displacement in north-eastern Nigeria in early December 2017 arising from a military operation against insurgents, although it had received a warning of this operation as early as October 2017. The Representation only responded to the displacement at the end of February 2018, with protection monitors only engaged in April 2018 and the distribution of NFIs starting in May 2018. The distribution of shelter kits only started in July 2018 following the conclusion of the procurement process in May 2018. Contrary to the UNHCR Emergency Handbook, the Representation also lacked a business continuity plan to ensure continuity of operations in its Maiduguri Sub Office, which operated in a high security risk area and was dealing with the IDP response.

12. The Representation's lack of long term staffing also negatively impacted the effective delivery of services to Cameroonian asylum seekers. The UNHCR Division of Emergency, Security and Supply (DESS) promptly deployed staff for three months to assist the Representation in its response, with the

understanding that by then it would have recruited long-term staff to take over from the emergency staff. However, the Representation lacked the necessary funding needed to establish new posts. Thus, staff were only recruited on a temporary basis. This arrangement enabled the Representation to deliver services and maintain operational stability but also came at a cost of a high staff turnover. The Representation's risk register listed the risk that limited staff and improper handover between emergency and appointed staff would interrupt programme activities but did not show appropriate mitigation measures for such a risk.

13. OIOS visited the warehouses in Maiduguri, Ikom and the Adagom settlement to assess the inventory controls, particularly for storage and distribution of food and NFIs during the two emergencies and observed that the roof of the Ikom warehouse was leaking and the warehouse was damp due to poor ventilation. This resulted in nine bags of rice and two bags of beans being declared unfit for human consumption. Both food and NFIs were stored in the same floor area without any separations to reduce the risk of food contamination. Also, stock items, notably food was not issued on a first in first out basis which raised the risk of expiration and reputational damage if the Representation distributed contaminated food.

14. OIOS also noted that the warehouse in Ikom was created in MSRP in July 2018 but had not been populated with stocks that were on site. All purchased stocks were assumed to have been distributed upon their shipment from Abuja, yet the warehouses in Ikom and Adagom still held substantial quantities of stocks. This practice not only overstated expenditure but was also a control weakness over the storage and accountability of stock under UNHCR warehousing management guidelines. The responsible implementing partner had also not conducted stock counts since the warehouse had been set up.

#### Coordination

15. The Government of Nigeria maintained an overall leading role in coordinating the responses to the needs of the IDPs and asylum seekers. While the Government should have been co-leading contingency planning meetings, there was no evidence that they were involved in these meetings and that they endorsed the resultant plan. OIOS also noted that no agency had taken an overall responsibility for the IDP response in north-eastern Nigeria. This resulted in a running conflict between UNHCR and another agency over the leadership of the provision of shelter and NFIs, which compromised the delivery of services to IDPs. Also, six months after the declaration of the Level 2 refugee emergency in south-eastern Nigeria in February 2018, OIOS did not see evidence that the emergency plan had been endorsed by the other parties as a sign of their commitment to its implementation.

16. The Representation led the whole response for the Cameroon refugee situation that comprised 26,891 refugees registered as of 30 September 2018. Its prompt response to new arrivals was however adversely affected by delays by the Government in registering asylum seekers at border posts. These delays affected asylum seekers' access to NFIs and food and resulted in reported incidences of hunger and starvation among the new arrivals. OIOS also noted that there were delays in establishing coordination groups. For example, the Refugee Protection Working Group aimed at bringing refugee protection partners together to address and streamline protection activities for the Cross-River State had its inaugural meeting only in June 2018. This was four months after the declaration of the refugee emergency.

#### Oversight

17. The failure to conduct timely reviews of the effectiveness of the emergency responses resulted in missed opportunities to identify and correct challenges in the responses. The UNHCR Joint Senior Level Mission (JSLM) aimed at reviewing the overall response to each emergency and providing operational guidance on all Level 2 and 3 emergencies was, at the time of the audit mission, seven months overdue

for the refugee emergency. The real-time review of Level 2 and 3 emergencies to assess the timeliness, appropriateness and effectiveness of UNHCR's operational response was also five months overdue. The evaluation of the Level 3 IDP emergency to assess effectiveness of the response was not undertaken within 18 months as required by the Policy on Emergency Preparedness and Response; however, planning for the evaluation started after the audit fieldwork, as confirmed by UNHCR's Evaluation Service.

18. There were open recommendations from a JSLM undertaken in October 2016 for the Level 3 IDP emergency. These included the need to: (i) enhance the radio communication infrastructure in Maiduguri as well as increase the security staff to adequately support the operations; (ii) increase funding for protection activities as informed by a coherent inter-agency protection and solutions strategy; and (iii) boost procurement and supply chain staff capacity. The Representation attributed the failure to implement the recommendations to the lack of funds. This impacted the effectiveness of the response as demonstrated in the different sections of this report.

19. Inadequate emergency preparedness affected the Representation's ability to respond in a planned and sustained manner and thereby posed limitations on its ability to effectively deliver services to persons of concern (PoCs). While the Representation attributed its lack of preparedness to the limitations in resourcing (financial and human resources), gaps in its response to the two parallel emergencies were also caused by inadequate planning and oversight over these emergencies. At the time of the audit, the situation in Cameroon remained volatile and new displacements were not to be excluded. The Representation's risk register was not updated appropriately to reflect the risk of emergencies since it only provided for the preparation of a contingency plan with an already expired timeline of December 2016.

**(1) The UNHCR Regional Representation for West Africa, in coordination with the Division of Emergency, Security and Supply and the Representation in Nigeria, and based also on results of an evaluation of the IDP response, should: (i) ensure establishment of clear responsibilities and accountabilities of agencies and partners involved in the response; and (ii) strengthen the emergency preparedness and response capacity in Nigeria by updating and developing contingency and business continuity plans.**

*UNHCR accepted recommendation 1 and stated that the Representation had requested a mission from DESS to review the IDP response taking into account the 90-day response programme of the humanitarian and development actors which was due to expire in May 2019. The Matrix of Agency/Partner for 2017/2018/2019 defined the responsibilities and accountabilities of all agencies involved in the IDP response. The Representation also updated its contingency and business continuity plans for the IDP caseload. Both emergencies were deactivated on 21 March 2019. Based on the action taken and evidence provided by UNHCR, recommendation 1 has been closed.*

**(2) The UNHCR Bureau for Africa should ensure that adequate resources are mobilized to support an effective response to ongoing emergencies in Nigeria.**

*UNHCR accepted recommendation 2 and stated that on 21 February 2019 the Assistant High Commissioner (Operations) chaired a teleconference with the Representation in Nigeria and the Regional Representation for West Africa to review the additional resources needed for the operation. This resulted in additional funds being allocated to the Representation to cover among other things staffing needs, subject to the assessment of current situation and gaps. Staffing for the Cameroon situation was approved by the UNHCR Budget Committee and most of the positions were already filled. Based on the action taken and evidence provided by UNHCR, recommendation 2 has been closed.*

## **B. Shelter and settlement**

There was a need for the Representation to strengthen its planning and oversight of the shelter and settlement programmes so that persons of concern get relevant services in a timely manner

20. The Representation led and co-led the shelter clusters for refugees and IDPs respectively. To effectively deliver shelter solutions to PoCs, the UNHCR Global Strategy for Shelter (2014-2018) required the Representation to develop and implement settlement and shelter strategies at an early stage with a clear trajectory towards durable and sustainable solutions. This should be guided by: (i) a needs assessment, including surveys of potentially affected areas; analysis of the affected population demographics; analysis of cultural practices and habits; analysis of available resources and housing options; and analysis of the geographical, climate, environmental, political, security and socio-economic context; (ii) participation of the PoCs and of the overall local affected population, host governments, and partners; (iii) coordination with other sectors; and (iv) technical expertise.

### IDPs

21. The Representation had a shelter strategy in place for IDPs which considered their needs and involved the host community, local government and partners. OIOS visited the government partner responsible for the IDP shelter programme and noted that contrary to UNHCR requirements, it lacked standard operating procedures (SOPs) to set out guidance and controls under which cash-based interventions for shelter solutions were implemented. For example, the partner carried large sums of money in cash for distribution as part of the shelter kit in 2017 that was budgeted at \$108,000, which raised security and fraud risks. Further, some beneficiaries did not receive the cash component for various reasons, and there were no reconciliations prepared to properly account for the funds disbursed for distribution. The partner also carried out constructions of boreholes, shower and latrine blocks but did not have completion certificates to support the final payments made to contractors.

### Refugees

22. The Representation had also developed a shelter strategy for refugees, but the challenges noted in its implementation raised questions on the comprehensiveness of the strategy in guiding the provision of shelters to refugees. For example, the strategy did not provide a clear trajectory from short to medium options towards more durable and sustainable shelter solutions. It also lacked designs and costs of the proposed emergency shelters, transitional shelters and the permanent houses that were already under construction, and did not specify the transitional period from emergency shelter to permanent houses nor the selection criteria for refugees to get permanent houses.

23. OIOS also questioned the comprehensiveness of the needs assessment, involvement of the host community and coordination with other sectors during the development of the shelter strategy for refugees. For example, the permanent shelters under construction in Anyake were not aligned to local cultural practices and habits as required by UNHCR guidelines. The shelters were made of fired bricks and corrugated iron sheets, which were perceived as being superior to the grass thatched huts that part of the host community occupied. This could create conflicts between the refugees and the host community. Further, there was no provision for water in the settlements and, thus, the Representation had to purchase 60,000 liters of water daily at a cost of \$10,000 per month. At the time of the audit, plans were underway to sink a borehole.

24. As part of the emergency planning, the Representation had not identified relocation sites in a timely manner and thus faced challenges in finding land for resettling asylum seekers. In consequence,



the first batch of them that arrived in October 2017 were only resettled in August and September 2018. At the time of the audit, the third settlement site had not been established due to delays in procurement of emergency shelter materials, and this impacted the timely provision of shelters.

25. The adequacy of planning for the shelter activities was also questionable because the Representation lacked plastic sheets and therefore could not construct emergency shelters for the new arrivals in the Adagom settlement. The Representation had ordered 2,500 plastic sheets in June 2018 and another 5,000 pieces in September 2018 from the UNHCR Global Stock Management warehouse in Ghana. The two consignments were not received at the time of the audit, which was attributed to tardy clearance at the port. However, such delays should have been anticipated and measures put in place with the Government as part of the Representation's emergency preparedness action plans.

26. The Representation was behind schedule in delivering shelters that were funded by one of its donors. It received €300,000 in April 2018 to construct 800 permanent shelters for the Cameroonian refugees in Benue State over a six-month period. However, by mid-September, it had only constructed 128 shelters. The purchase of materials for the remaining 672 shelters only started in June 2018 and had not been finalized by October 2018. Consequently, there was a risk that the Representation would lose the funding due to its failure in completing the shelters on time. Furthermore, the shelters constructed with this donor's funding were not distinctly marked with the donor's logo, and OIOS could not verify their existence.

27. In its visit to the Adagom settlement, OIOS noted that cement and timber were stored in an open shed which resulted in damage to 1,135 bags out of 1,800 bags of cement and 25,000 out of the 44,600 pieces of timber on site. These materials were no longer usable resulting in a loss of \$41,900 to the Representation. The shed also served as an open market for the host community and lacked a fence and walls, thereby exposing the remaining materials not only to damage from weather but also the risk of theft. At the time of the audit, the Representation had not addressed the storage limitations but had ordered an additional 14,400 bags of cement that would be delivered 15 days after placement of the order.

28. The above shortcomings were mainly due to lack of a comprehensive strategy and inadequate planning and management oversight over ongoing programmes. This impacted the Representation's ability to deliver shelters to PoCs in a timely and cost-effective manner.

**(3) The UNHCR Representation in Nigeria should review its settlement and shelter strategy and institute controls to ensure that: (i) shelter designs are agreed with the host communities; (ii) programme inputs are identified and resourcing mobilized as part of the emergency response planning so that shelters can be delivered in a timely manner; and (iii) resources received for shelter programmes are properly accounted for.**

*UNHCR accepted recommendation 3 and stated that: (i) the shelter strategy was updated in April 2019, in consultation with the host communities, reflecting the results of a comprehensive shelter needs assessment for refugees as well as standard shelter designs for all types of shelter constructions for the IDP response. The approved designs were being used by all the stakeholders; (ii) resource identification and mobilization for the shelter activities was addressed during the annual country operation planning exercise; and (iii) to ensure that shelter resources received for shelter programmes were properly accounted for, SOPs were developed and were in use by partners involved in the shelter cash assistance programme. Based on the action taken and evidence provided by UNHCR, recommendation 3 has been closed.*

## C. Procurement and vendor management

There was a critical need for the Representation to strengthen its procurement processes to ensure that best value is obtained from purchases and to safeguard the integrity of procurement, especially in view of the ongoing emergencies

29. The Representation was the lead and co-lead of the NFI clusters for the refugee and IDP programmes respectively, and locally procured goods and services worth \$13 million in the period under audit of which \$4.7 million related to NFIs. In order to ensure the integrity of the procurement processes and the value for money that UNHCR receives for the acquisition of goods and services to support its operations, including and in particular the emergencies, it was essential for the Representation to: (i) prepare a plan for maintaining consistent contingency stock of NFIs for distribution to PoCs; (ii) initiate timely procurement activities in accordance with the procurement plan and in compliance with UNHCR's procurement rules and procedures; and (iii) ensure adequate oversight of procurement activities through the Local Committee on Contracts (LCC).

30. The Representation had procurement plans in place for both the IDP and refugee programmes. These plans included the NFIs required to meet the needs of PoCs. However, the late procurement of programme inputs impacted the timely delivery of goods, e.g. shelter kits and NFIs. The Representation did not enter into frame agreements with vendors to supply goods that were frequently purchased. This would have not only reduced the procurement lead time but also ensured that the Representation gets best value on its purchases. It would also have maximized the limited warehouse space available and reduced related storage costs since items could have been ordered as needed.

31. OIOS noted that 35 per cent of the items purchased during the audit period were from only 10 vendors. The Representation procured most commodities locally, which further made a case to enter into frame agreements with suppliers. Also, while all NFIs were available locally, the Representation did not request bids from manufacturers or factory distributors, but only sent them to retailers who procured the items from distributors or directly from the manufacturers. This inevitably increased the prices paid.

32. Additionally, the bid analysis sheets showed that although many vendors were invited to bid, very few responded, and the Representation lacked documentation on how many vendors picked the bidding documents from its office, when invited. Furthermore, some of the vendors selected to supply shelter materials included companies with questionable experience, e.g. consulting, events management and investment firms.

33. The Representation did not award the contract for the supply of charcoal to the lowest bidder, as a formula inserted in the bid analysis sheet doubled the costs quoted by the cheapest bidder making it appear as the most expensive bidder. This error cost the Representation \$22,151 since it ended up paying \$234,262 instead of \$212,111 for the charcoal. Also, while the contract provided for 1.3 million kilograms of charcoal, the quantities delivered (in sacks) were not weighed for accuracy. The vendors were required to quote their prices per kilogram and deliver the charcoal directly to the IDPs in Borno State; however, the Representation did not check that the total kilograms paid for were delivered. Finally, the technical specifications required the vendors to supply charcoal from hard-wood trees, which could lead to deforestation. Hence, due to possible adverse environmental impact, the Representation needed to find an alternative source of fuel.

34. The Representation selected one vendor for each purchase order to supply its shelter kits instead of selecting several vendors to supply specific items within the kit. While this approach was convenient for the Representation, it did not assure best value since some suppliers quoted lower prices for specific

items than the selected vendor. OIOS also noted that the items making up the kit were not supplied and stored together, but as individual items. The Representation had not implemented a procedure to ensure all the required items to make up the 1,700 shelter kits were supplied. Some kits were incomplete due to damages to and shortages of items supplied. The Representation also recorded the items in MSRP as complete kits which complicated the reconciliation of the physical count of individual shelter items against complete kits in MSRP.

35. The bidding documents for these shelter kits did not contain clear technical specifications to guide the evaluation process. For instance: (a) vendors were requested to bid for bundles of iron sheets without defining how many sheets made up a bundle; and (b) the specifications for transport were unclear on whether proposed costs were for the whole delivery or per truck, per kit, per kilometer or location. The Representation during the evaluation decided that the costs proposed were per kit and therefore multiplied proposed transport costs by 1,700 shelters. This was an unusual unit for measuring transport cost since the materials would be transported in bulk and not as individual kits. OIOS also noted that in other procurements for shelter materials, vendors did not quote for transport separately but incorporated such costs in the price of the materials.

36. The Representation split the order for the 1,700 shelter kits among three of the cheapest bidders. It did not document its reasoning or provide criteria in determining the volume each vendor would supply. This process was contrary to UNHCR rules for invitations to bids that require that financial bids from vendors that pass the technical evaluation are analyzed and the cheapest bid selected. OIOS review of a sample of seven procurements of shelter materials showed that the Representation would have saved \$187,101 if the items had been supplied by the cheapest bidder.

37. The Representation did not have a subject matter expert on technical evaluation committees for assessing proposals for shelter and food. The committees were generally comprised of only the Programme Officer, Information Technology Officer, and Security Officer. In consequence, one vendor was in two instances awarded a pass at the technical evaluation stage when it did not meet the set criteria, including the required technical experience and financial capability. The vendor also did not provide details on the technical specifications, past experience, financial capability and delivery lead time. Other vendors that failed in any of these categories did not pass the technical evaluation. Furthermore, this vendor's financial offer on both occasions was not stamped and dated to evidence that it had been received within the established deadline. After the technical evaluation, this vendor was awarded part of the contract for shelter and food worth \$103,750 although it was only the third cheapest bidder.

38. The Representation attributed the weaknesses cited above to inadequate supply staffing capacity. OIOS agrees that the Representation's staffing capacity was limited; however, this concern should have been addressed in a timely manner given that it is a shortcoming that UNHCR should have been aware of based on its response to prior emergencies. For example, OIOS had identified systemic deficiencies in UNHCR's procurement activities in previous audits of UNHCR emergency operations. In addition, the Representation itself had identified in its risk register that the scale up of procurement activities could result in inadequate controls due to its inadequate capacity to handle the increased workload and higher prices. It however did not institute measures to mitigate this risk. There was also no evidence that it had escalated this risk to the attention of the Bureau for Africa or DESS to seek their advice and support.

39. More importantly, OIOS concluded that management supervision and monitoring of the procurement function needed to be significantly strengthened. Also, oversight of the procurement processes by the LCC was inadequate, considering that the Committee had approved all purchases discussed in paragraphs 31 to 37 above without raising any concerns on the anomalies and irregularities. This compromised the integrity of the procurement processes, thereby exposing UNHCR to a high risk of fraud.

As a consequence of the systemic and pervasive deficiencies identified in the audit, OIOS could not obtain adequate assurance that the procurements conducted by the Representation were efficient and represented value for money. There was therefore a need for UNHCR to ensure that the procurement function in the Nigeria operations is sufficiently staffed, especially to meet the emergency requirements, and that procurement processes are subject to appropriate monitoring and oversight.

**(4) The UNHCR Representation in Nigeria, in collaboration with the Regional Representation for West Africa and the Regional Bureau for Africa, should undertake a comprehensive review of its procurement function, processes and capacity, and prepare a time bound action plan for addressing the systemic and pervasive issues raised in this audit.**

*UNHCR accepted recommendation 4 and stated that: (i) the Representation, with the support of the UNHCR Regional Representation in Dakar, developed a time-bound action plan to address the systemic issues raised in the audit report; (ii) the Representation consolidated the 2020 procurement plan and implementation of the 2019 plan was underway; (iii) between January and March 2019, the Representation launched and was in the process of evaluating tenders for the most frequently purchased items; (iv) to ensure rules and procedures on procurement are enforced, the Supply Unit, in collaboration with the Regional Supply Unit, updated and disseminated procurement SOPs to staff in addition to guidance on procurement measures under emergency; (v) the Representation had undertaken quarterly verifications of physical stocks in warehouses; (vi) the Supply Unit undertook support missions to train and coach partners' logistics staff on logistics and warehouse management. It also, in collaboration with the Regional Supply Unit, updated and disseminated to partners SOPs for transport and warehouse management. A distribution plan was developed to shorten the storage time. Reconciliations of physical stock to MSRP were undertaken on a monthly basis in all locations; and (vii) to strengthen the capacity of LCC members, all new members were receiving all necessary LCC documents, including a summary briefing as well as the revised rules and procedures on UNHCR committee on contracts. Training of LCC members was also planned. Recommendation 4 remains open pending receipt of documentary evidence of: (i) implementation of the time-bound action plan developed to ensure that all procurement is undertaken in line with UNHCR rules and procedures; (ii) an analysis conducted on procurement options for shelter kits as part of procurement planning; (iii) sustained implementation of procedures in all locations for storage, distribution and recording of stock, as well as reconciliation of physical stock and MSRP records; and (iv) training activities implemented to strengthen the oversight provided by the LCC.*

**(5) The UNHCR Representation in Nigeria should find alternative sources of fuel to replace the continued use of charcoal.**

*UNHCR accepted recommendation 5 and stated that the Representation started several pilot projects of using briquettes. This would be rolled out to scale after an assessment of the pilots later in 2019. Recommendation 5 remains open pending receipt of evidence of determination of, and action taken towards, alternative sources of fuel in place of charcoal.*

## **D. Partnership management**

There was a need to strengthen management of partnerships to better support programme implementation and ensure partner accountability for project results

40. In the period under audit, the Representation selected and retained seven partners to implement IDP programmes valued at \$6.8 million and nine partners for implementing refugee programmes valued

at \$1.4 million. According to UNHCR Implementing Partnership Management Guidance, the Representation was required to: (i) select or retain partners through a process with adequate authorization, objectivity, transparency, consistency and timeliness; (ii) sign well developed project agreements with partners and transfer project instalments in a timely manner; (iii) monitor the project activities and expenditures through a risk based and multi-functional approach; (iv) effectively use and monitor the external audit reports of partner projects; and (v) arrange for building capacity of partners as and when necessary.

41. The Representation's Implementing Partnership Management Committee managed the partner selection and retention processes. These processes were generally well managed, except for one partner for whom no documentation was on file to support the assessment and justification for the decision to retain it. OIOS also questioned the reasonableness of the number of partners (i.e. 15) selected considering the Representation's resource constraints. Also, although the Representation assessed the procurement capacity of five partners in February 2017 and 11 partners ex post facto in May 2018, it did not undertake a cost-benefit analysis to determine whether procurement through partners was more advantageous than direct implementation.

42. The partner selection process was also affected by funding availability, with preference given to national partners, not because of their technical capability but because of the reduced costs that came from them being already on the ground. The appointments were made with the understanding that the Representation would develop the capacity of these partners and closely monitor their activities. The Representation deployed multifunctional teams to monitor partners' work and prepared risk-based monitoring plans for all its 15 partners in 2018. However, OIOS questioned the comprehensiveness of the plans since the Representation undertook the same number and intensity of monitoring visits regardless of the assessed partner and/or project risk. There was no increased monitoring for partners with known capacity issues and/or implementation challenges, nor for projects that the Representation had assessed as being particularly risky.

43. While the Representation was striving to balance delivery in two emergency situations with limited resources and compliance with regulatory requirements, there was a need to strengthen its monitoring of partners, especially those identified as having sub-optimal capacity to implement programme activities. The Representation's risk register raised two risks related to partner monitoring, but they were not prioritized for action. Inadequate controls over partnership management raised the risk that partners would fail to deliver the programmes and PoCs would not get adequate services.

**(6) The UNHCR Representation in Nigeria should: (i) review the existing implementation arrangements with partners to ensure that best value is obtained from services outsourced; and (ii) put in place appropriate measures to strengthen monitoring of projects implemented through partners.**

*UNHCR accepted recommendation 6 and stated that the Representation was undertaking an analysis to determine whether partners had a comparative advantage before outsourcing services to them. The Representation had completed cost-benefit analyses for partners in the north-east, and it expected to complete the outstanding ones for partners working in the Cameroonian refugee programme by 31 May 2019. The multi-functional approach was adopted with risk-based monitoring plans finalized showing when periodic monitoring would take place. The Programme Unit in Abuja restructured staff responsibilities to have a programme focal person by project rather than by region, and developed a quarterly support monitoring plan to the field locations. Recommendation 6 remains open pending receipt of documentary evidence of: (i) a cost-benefit analysis conducted to support procurement by partners for all the partners to whom such authority is delegated, and (ii)*

implementation of a risk-based partner performance monitoring framework.

## **E. Security from violence and exploitation**

There was a need for the Representation to develop a strategy and procedures to mainstream SGBV into its protection programmes

44. Field assessments conducted have indicated a high risk of sexual and gender-based violence (SGBV) to refugees and IDPs during and after their flight. Therefore, to ensure that PoCs live in a safe and secure environment, including from SGBV, and to prevent and respond to violations of fundamental rights, the Representation was required to: (i) have a strategy and SOPs in place to guide SGBV related activities; (ii) institute activities that promote prevention of sexual abuse and exploitation; (iii) ensure appropriate coordination of provision of SGBV protection among sectors, agencies, partners, and clusters; (iv) ensure availability of requisite capacity to implement related activities, e.g. funds and human resources; (v) institute a monitoring and evaluation (including reporting) mechanism on grave violations of rights; and (vi) establish an effective response mechanism covering health, legal and psychosocial aspects.

45. The Representation lacked SGBV and child protection strategies and SOPs to direct and guide prevention and response programmes for refugees by implementing partners, whilst provisions were made in its protection strategy for their development. The Representation could not determine the scale of SGBV in settlements due to under-reporting by survivors because of their fear of reprisal as well as fear of stigmatization. The Representation allocated only \$148,000 out of the total 2018 budget of \$1.6 million towards SGBV activities among refugees which in OIOS' opinion was inadequate to address the known challenges, including the following issues that increased PoCs' vulnerability towards sexual exploitation and abuse:

- The Representation did not conduct safety risk assessments to identify SGBV risks/challenges within the settlements. Reported factors that increased the SGBV risk included the lack of toilets and bathrooms; and where they existed, they were juxtaposed without lighting at night.
- Fifty per cent of asylum seekers were children, many of whom were unaccompanied and separated children. About 75 per cent of these children were not attending school and there were no safe playgrounds, which increased the risk of exploitation, physical violence and sexual violence.
- There were limited livelihoods opportunities, and this created an environment rife for transactional sex. Women reported during the UNHCR assessments that the limited resources available to them created opportunities for sexual exploitation associated with accessing humanitarian assistance.

46. In addition to the limited funding, the SGBV prevention and response remained constrained by inadequate access to many areas for delivery of services especially for IDPs and lack of local administrative and law enforcement institutions to support the responses. Not only had a proper SGBV prevention, response and referral pathway mechanisms not been established at the time of the audit, but survivors also did not know about the limited services available. In consequence, case management measures were inadequate in helping survivors recover from the long-term effects of SGBV. The limited resources affected the Representation's ability to provide medical care, psychosocial counselling, access to legal remedies/justice, and safety and security support to survivors. For example, the Representation had only supported three survivors to access the justice system.

47. Coordination of key stakeholders was important for the IDP situation where the Representation partnered with other agencies in responding to related issues, but there was a need to clarify its role in the larger group. It was also important that the refugee response was multi-sectorial. The terms of reference for the SGBV and child protection sub-working groups for refugees were only finalized in early 2018, which impacted their effectiveness in analyzing SGBV information, reviewing effectiveness of prevention and response activities, and identifying and resolving challenges.

48. The issues cited above were mainly attributed to inadequate funding. This impacted the effectiveness of the Representation's response to SGBV survivors and put children of concern at risk. This risk was not listed in the Representation's risk register.

**(7) The UNHCR Representation in Nigeria should ensure that services are offered to those in need and that issues that increase the risk of sexual and gender-based violence (SGBV) are adequately addressed by: (i) developing a strategy and standard operating procedures to guide its response and mainstream SGBV into its protection programmes for the Cameroonian refugees; and (ii) developing a child protection strategy covering amongst other things increased school attendance for children, particularly unaccompanied and separated ones.**

*UNHCR accepted recommendation 7 and stated that the Representation's Sub Office in Ogoja received a Senior Protection Officer for six months to undertake capacity building activities, establish safe and ethical procedures, and develop key strategies. The Representation was recruiting an international United Nations Volunteer to ensure continuity of the establishment of the systems and procedures after the Senior Protection Officer leaves. In accordance with UNHCR guidelines, the development of SOPs and referral pathways was being undertaken in collaboration with key stakeholders, including the Government. Terms of references for the sub-working group were drafted by members, and common areas of work were agreed. The mapping of their services and capacities of agencies across the locations would be the basis to draft the SOPs and referral pathways. An action plan was developed to guide the implementation of the recommendation. Recommendation 7 remains open pending receipt of: (i) a strategy and SOPs, informed amongst other things by a safety risk assessment, to guide the response to and mainstreaming of SGBV into the protection programmes for the Cameroonian refugees; and (ii) a child protection strategy covering amongst other things increased school attendance for children, particularly unaccompanied and separated children.*

## F. Health

There was a need for the Representation to develop a strategy to guide the delivery of health services to persons of concern within the limited funding available

49. To meet the health needs of PoCs, the Representation was required to: (i) assess the health needs of the population; and (ii) develop and implement a health strategy aligned with the UNHCR's global health strategy and the global strategic health priorities, in partnership with the host government and support from the Regional Bureau, the Regional Representation for West Africa, and the host community.

50. Owing to the limited funding for its protection activities, the Representation was greatly constrained in meeting the identified needs for the large and growing health needs of PoCs in the country. The Representation noted that refugees and IDPs were facing a myriad of health problems as the influx and IDP displacement had put a heavy burden on health care facilities in the host areas. The emergency situation assessment had made recommendations for health system strengthening, increased supply and

sustenance of medication and medical supplies, recruitment and training of health staff, and education and sensitization of PoCs on hygiene promotion. However, all the recommendations could not be implemented due to inadequate funding (only \$86,000 in 2018) which affected delivery of services to PoCs.

51. The Representation's national health strategy provided for the integration of refugees into existing national systems while strengthening those systems in the refugee-impacted areas. Per the strategy, all refugees were supposed to be registered under the national system; with the Representation covering 100 per cent of costs in 2018. PoCs were expected to make increased contributions towards the premium from 2019 until 2023 when they would be expected cover the whole cost. However, as already mentioned, the Representation had funding challenges which raised questions about its feasibility to cover all refugee costs in the first year. It was also questionable whether refugees and asylum seekers especially Cameroonians would be able to pay their premium contributions from the second year.

**(8) The UNHCR Representation in Nigeria should update the national strategy to reflect how health services will be provided to persons of concern especially those from Cameroon as it mobilizes funding for their mainstreaming into the national system.**

*UNHCR accepted recommendation 8 and stated that the Representation had started a health insurance policy to benefit all Cameroonian refugees. An action plan for how health services would be fully integrated into the national system was developed till 2022. In the interim, a plan was developed reflecting how services would be delivered up to the end of December 2019. Based on the action taken and evidence provided by UNHCR, recommendation 8 has been closed.*

#### **IV. ACKNOWLEDGEMENT**

52. 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 emergency response in Nigeria for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	The UNHCR Regional Representation for West Africa, in coordination with the Division of Emergency, Security and Supply and the Representation in Nigeria, and based also on results of an evaluation of the IDP response, should: (i) ensure establishment of clear responsibilities and accountabilities of agencies and partners involved in the response; and (ii) strengthen the emergency preparedness and response capacity in Nigeria by updating and developing contingency and business continuity plans.	Important	C	Action completed	Implemented
2	The UNHCR Bureau for Africa should work with the Division of Emergency, Security and Supply to ensure that adequate resources are mobilized to support an effective response to ongoing emergencies in Nigeria.	Important	C	Action completed	Implemented
3	The UNHCR Representation in Nigeria should review its settlement and shelter strategy and institute controls to ensure that: (i) shelter designs are agreed with the host communities; (ii) programme inputs are identified and resourcing mobilized as part of the emergency response planning so that shelters can be delivered in a timely manner; and (iii) resources received for shelter programmes are properly accounted for.	Important	C	Action completed	Implemented
4	The UNHCR Representation in Nigeria, in collaboration with the Regional Representation for	Critical	O	Submission to OIOS of documentary evidence of: (i) implementation of the time-bound action	31 December 2019

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by UNHCR in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the emergency response in Nigeria for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	West Africa and the Regional Bureau for Africa, should undertake a comprehensive review of its procurement function, processes and capacity, and prepare a time bound action plan for addressing the systemic and pervasive issues raised in this audit.			plan developed to ensure that all procurement is undertaken in line with UNHCR rules and procedures; (ii) an analysis conducted on procurement options for shelter kits as part of procurement planning; (iii) sustained implementation of procedures in all locations for storage, distribution and recording of stock, as well as reconciliation of physical stock and MSRP records; and (iv) training activities implemented to strengthen the oversight provided by the LCC.	
5	The UNHCR Representation in Nigeria should find alternative sources of fuel to replace the continued use of charcoal.	Important	O	Submission to OIOS of evidence of determination of, and action taken towards, alternative sources of fuel in place of charcoal.	31 December 2019
6	The UNHCR Representation in Nigeria should: (i) review the existing implementation arrangements with partners to ensure that best value is obtained from services outsourced; and (ii) put in place appropriate measures to strengthen monitoring of projects implemented through partners.	Important	O	Submission to OIOS of evidence of: (i) a cost-benefit analysis conducted to support procurement by partners for all the partners to whom such authority is delegated, and (ii) implementation of a risk-based partner performance monitoring framework	30 September 2019
7	The UNHCR Representation in Nigeria should ensure that services are offered to those in need and that issues that increase the risk of sexual and gender-based violence (SGBV) are adequately addressed by: (i) developing a strategy and standard operating procedures to guide its response and mainstream SGBV into its protection programmes for the Cameroonian refugees; and (ii) developing a child protection strategy covering amongst other things increased school attendance for children, particularly unaccompanied and separated ones.	Important	O	Submission to OIOS of: (i) a strategy and SOPs, informed amongst other things by a safety risk assessment, to guide the response to and mainstreaming of SGBV into the protection programmes for the Cameroonian refugees; and (ii) a child protection strategy covering amongst other things increased school attendance for children, particularly unaccompanied and separated children.	30 September 2019
8	The UNHCR Representation in Nigeria should update the national strategy to reflect how health services will be provided to persons of concern	Important	C	Action completed	Implemented

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the emergency response in Nigeria for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	especially those from Cameroon as it mobilizes funding for their mainstreaming into the national system.				

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of the emergency response in Nigeria for the Office of the United Nations High Commissioner for Refugees

Rec no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNHCR Regional Representation for West Africa, in coordination with the Division of Emergency, Security and Supply and the Representation in Nigeria, and based also on results of an evaluation of the IDP response, should: (i) ensure establishment of clear responsibilities and accountabilities of agencies and partners involved in the response; and (ii) strengthen the emergency preparedness and response capacity in Nigeria by updating and developing contingency and business continuity plans.	Important	Yes	HOSO, Maiduguri	30 April 2019	UNHCR Representation have requested a mission from DESS with the objective of reviewing the current evolving IDP response taking into account the 90-day response program of the humanitarian and development actors which is due to expire in May 2019.  (i)Meanwhile the current response hereby attached clearly defines the responsibilities and accountabilities of all agencies involved in the IDP response outlined in Matrix of Agency/Partner for 2017/2018/2019.  (ii)The office has recently updated its contingency and business continuity plans for the IDP caseload as per the attached.
2	The UNHCR Bureau for Africa should work with the Division of Emergency, Security and Supply to ensure that adequate resources are mobilized to support an effective response to ongoing emergencies in Nigeria.	Important	Yes		Implemented (at the draft report stage)	Closed
3	The UNHCR Representation in Nigeria should review its	Important	YES	HOSO, Ogoja		(i)The Shelter Strategy was updated in April 2019 in consultation with the host communities. This

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

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	settlement and shelter strategy and institute controls to ensure that: (i) shelter designs are agreed with the host communities; (ii) programme inputs are identified and resourcing mobilized as part of the emergency response planning so that shelters can be delivered in a timely manner; and (iii) resources received for shelter programmes are properly accounted for.					<p>now reflects the results of comprehensive shelter needs assessment for refugees. The Shelter/NFI/CCCM cluster has agreed on standard shelter designs for all types of shelter constructions for the IDP response. This approved designs are currently being used across board by all the stakeholders. See attached Annex xi and xii</p> <p>(ii)Resource identification and mobilization for the shelter activities has been addressed during the Annual Country Operation Planning (COP) exercise. Overall shelter needs have been budgeted for in the comprehensive plan, and prioritized shelter needs duly planned for in the operating level (OL).</p> <p>(iii)To ensure that shelter resources received for shelter programmes are properly accounted for, SOPs have been developed and are being used by partners involved in shelter cash assistance programme.</p>
4	The UNHCR Representation in Nigeria, in collaboration with the Regional Representation for West Africa and the Regional Bureau for Africa, should undertake a comprehensive review of its procurement function, processes and capacity, and prepare a time bound action plan for addressing the systemic and pervasive issues raised in this audit.	Critical	Yes	Snr Reg. Supply Officer	31 Dec. 2019	<p>(i) The Representation, with the support of the Regional Office in Dakar has developed a time-bound action plan to address the systemic issues that raised in the audit report.</p> <p>ii) The Representation in Nigeria, during the recent APR exercise, has worked with Supply Unit in Nigeria to consolidate the 2020 procurement plan that includes provision for emergencies. This is in addition to the 2019 procurement plan which is currently being implemented by the operation.</p> <p>(iii) From January to March 2019, The Supply Unit launched 6 Invitations to bid to establish frame</p>

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						<p>agreements for most procured items, shelter material, construction of shelter material, Fuel as well as for Transport and Handling of cargo for the operation in the North and South. Tenders have been received and are currently being reviewed by the Technical committee.</p> <p>(iv) To ensure rules and procedures on procurement are enforced, the Supply Unit, in collaboration with the Regional Supply Unit, has updated detailed SOPs for procurement in addition to the guidance on procurement measures under emergency. Both documents have been shared with requesting units and all staff.</p> <p>(v) The operation has been undertaking quarterly verification of physical stocks in warehouses.</p> <p>(vi) The Supply Unit undertook support missions to train and coach partners logistics staff on logistics and warehouse management. In collaboration with the Regional Supply Unit, we updated the SOP for transport and warehouse management. These were later shared with all partners. Also, the Supply Unit obtained from requesting units a detailed distribution plan that will shorten the storage time. Physical verification will be undertaken on monthly basis in all locations to ensure reconciliation between the physical and data in MSRP.</p> <p>(vii) To further capacitate and strengthen LCC members, on appointment of new members, the Supply Unit systematically shares all necessary LCC documents, including a summary briefing as well as the revised rules and procedures on UNHCR committee on contracts. Members are</p>
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						encouraged to receive a webinar session by the Secretariat of the HCC. The Regional Supply Unit is planning another session targeting new LCC Members in June 2019.
5	The UNHCR Representation in Nigeria should find alternative sources of fuel to replace the continued use of charcoal.	Important	Yes	HOSO, Maiduguri	31 Dec. 2019	<p>A joint assessment conducted by FAO, WFP and UNHCR on Safe Access to Fuel and Energy in February 2018 in the North-East Nigeria recommended the promotion of access to fuel efficient technologies such as fuel efficient cook stoves, briquetting of agricultural/organic waste and solar energy.</p> <p>A number of pilot programmes of the above schemes have been initiated in the north East under our livelihood assistance programmes. The success of this pilot programmes will be assessed in 2019, and thereafter UNHCR will roll out these schemes in 2020.</p> <p>UNHCR Nigeria is currently is engaged in raising awareness and sensitization on efficient cook stove and their advantages for reducing fuel wood needs of our People of Concern and the local population and the other benefits.</p>
6	The UNHCR Representation in Nigeria should: (i) review the existing implementation arrangements with partners to ensure that best value is obtained from services outsourced; and (ii) put in place appropriate measures to strengthen monitoring of projects implemented through partners.	Important	Yes	Snr Program Officer, Abuja	30 April 2019	<p>Before arriving at the decision to outsource some services to some partners in the PPA like the procurement of goods and services, we took into account context- specific comparative advantage that partners had over UNHCR to deliver services to the People of Concern.</p> <p>This analysis took into account the following parameters;</p> <ul style="list-style-type: none"> <li>-Awareness of local conditions.</li> <li>-Specific technical expertise.</li> <li>-Cost efficiency.</li> <li>-Compelling urgency/emergencies.</li> </ul>



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						<p>Procurement activities in which UNHCR has comparative advantage are undertaken directly by the office.</p> <p>Cost benefit analysis for partners in the North-east have been completed. Cost benefit analysis for partners working in the Cameroonian refugee programme will be completed by 31 May 2019.</p> <ul style="list-style-type: none"> <li>▪ MFT approach has been adopted for all finalized monitoring plans and when to take periodic monitoring in the PMC01</li> <li>▪ The Programme Unit in Abuja has restructured staff responsibility to have a Programme focal person by PPAs rather than by region.</li> <li>▪ 2018 risk-based monitoring plans (PMC 01) have been completed. Risk-based monitoring plans for 2019 PPAs will be completed by the MFTs by 31 May 2019.</li> <li>▪ Programme in Abuja have developed a quarterly support monitoring plan to the field locations per PPA composed of the various MFT members at the Abuja level and time-lines agreed upon in consultation with the various Sub Offices</li> </ul>
7	The UNHCR Representation in Nigeria should ensure that services are offered to those in need and that issues that increase the risk of sexual and gender-based violence (SGBV) are adequately addressed by: (i)	Important	Yes	Snr Protection Officer (SGBV), Associate Protection Officer,	30 Sept 2019	UNHCR Ogoja sub-office has received the deployment of a senior protection officer (SGBV) focusing on SGBV and child protection since mid-March for a period of 6 months. Among her terms of reference are leading the capacity building activities, establishing safe and ethical procedures and development of key strategies. The office is

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	<p>developing a strategy and standard operating procedures to guide its response and mainstream SGBV into its protection programmes for the Cameroonian refugees; and (ii) developing a child protection strategy covering amongst other things increased school attendance for children, particularly unaccompanied and separated ones.</p>				<p>recruiting an international UNV (SGBV) to ensure continuity following the establishment of the systems and procedures by the senior protection officer in collaboration with the partners.</p> <p>As per UNHCR guidelines, SOPs and referral pathways should be agreed-upon at inter-agency level to ensure ownership by all key implementers including government entities. Hence the senior protection officer (SGBV) with the support of UNHCR Ogoja sub-office has chosen to use an inter-agency and collaborative process over time:</p> <p>(a)In Benue State, SOP in in existence and will be updated.</p> <p>(b)In Ogoja (Cross-River State), a series of consultations with key partners and government counterparts initiated. UNHCR as, as coordinating agency, UNHCR has successfully led the creation of an inter-agency SGBV and child protection sub-working group at Ogoja level in April 2019. The sub-working group is composed of actors providing services to refugees in the settlements and within the communities along the border in Cross-River state. The sub-working group built on pre-existing inter-agency coordination mechanisms at Cross-River State level led by the Ministry of Women Affairs and will ensure that its work is in line with the State level strategic approach. Terms of references for the sub-working group have been drafted by members and common areas of work have been agreed.</p> <p>The development of SOPs involves all actors responsible for and engaged in prevention and response to SGBV and child protection. Through</p>
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						<p>the sub-working group in Ogoja, agencies committed to share a mapping of their services and their capacities across the locations during the monthly meeting of May 2019. This will be the basis to draft the standard operating procedures and referral pathways.</p> <p>An Action Plan has been developed for implementation of the recommendation.</p>
8	<p>The UNHCR Representation in Nigeria should update the national strategy to reflect how health services will be provided to persons of concern especially those from Cameroon as it mobilizes funding for their mainstreaming into the national system.</p>	Important	Yes	<p>Snr Reg. Public Health Officer and Public Health Associate, Ogoja</p>	31 Dec. 2019	<p>Currently the Representation have started health insurance policy to benefit all the Cameroonian refugees and this is being spread across all the settlements.</p> <p>Action Plan of how health services will be fully integrated into the national system has been developed till 2022. In the interim, a plan has also been developed for implementation by end of Dec. 2019.</p>