



## **INTERNAL AUDIT DIVISION**

### **REPORT 2019/118**

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

**There was a need to strengthen the response  
to emergencies in Cameroon in an effective  
manner and in accordance with UNHCR's  
policy requirements**

**05 December 2019  
Assignment No. AR2019/111/10**

# **Audit of the emergency response in Cameroon 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 Cameroon 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 Cameroon was responding to the emergencies in the country in an efficient and cost-effective manner and in accordance with UNHCR's policy requirements, with due regard to the risks that it was exposed to in the context in which it was operating. The audit covered the period from 1 January 2017 to 31 March 2019. Based on an activity-level risk assessment, the audit covered the following higher risk areas: (a) emergency preparedness and response; (b) child protection and education; (c) security from violence and exploitation; (d) public health; (e) water supply, sanitation and hygiene (WASH); and (f) cash-based interventions (CBI). In reviewing these areas, the audit also undertook limited testing in partnership management.

The Representation's effectiveness in responding to the emergency related to internally displaced persons was constrained by limited resources and was also impacted by inadequate emergency preparedness and shortcomings in planning and oversight. This resulted in most persons of concern (PoCs) not receiving assistance over six months after the emergency was declared. The Representation also needed to enhance its strategic planning and oversight over public health, WASH, CBI, security from violence and exploitation and child protection and education programmes. The Representation's risk register was comprehensive as it listed all major risks, but they were not properly prioritized, and many lacked appropriate mitigation measures. Overall, OIOS was of the opinion that the control environment within the office was adversely affected by the office structure, staffing and funding, and resulted in inadequate strategic planning to support prioritization of limited resources as well as oversight over programme activities.

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

- Ensure that adequate resources, both financial and human resources, are mobilized to support an effective response to the ongoing emergency in Cameroon;
- Conduct a needs assessment to inform the preparation of the emergency preparedness plan, update the shelter and settlement strategy, and ensure PoCs get non-food items;
- Develop education and child protection strategies and update relevant standard operating procedures (SOPs), develop a case management system for children at risk, and strengthen management capacity by deploying technical specialists;
- Develop a country strategy and update SOPs for delivering services to survivors of sexual abuse, violence and exploitation, and deploy relevant specialists to strengthen management capacity;
- Develop a WASH strategy backed by SOPs to direct and guide related programme activities, strengthen management capacity by deploying technical specialists, and develop an action plan to address issues identified in the audit;
- Conduct the required health surveys to inform the strategic planning process and the development of a health strategy and SOPs, and ensure timely renewal of the agreement with the Government on the provision of health services to PoCs; and
- Update the CBI strategy and SOPs to address the gaps identified in this audit, review the CBI design and delivery modalities for effectiveness in meeting PoCs' needs, build a CBI monitoring system, and with the support of the Bureau for West Africa and Central Africa, implement a secure system for processing CBI transactions.

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

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# **Audit of the emergency response in Cameroon 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 Cameroon for the Office of the United Nations High Commissioner for Refugees (UNHCR).

2. The UNHCR Representation in Cameroon (hereinafter referred to as ‘the Representation’) was established in 1999 to provide persons of concern (PoCs) with international protection, humanitarian assistance and durable solutions. As at 31 January 2019, the Representation was assisting over 1.2 million PoCs, 417,374 of whom were refugees displaced by the security situations in Nigeria and Central Africa Republic (CAR). There were also 797,340 internally displaced persons (IDPs) in the North-West and South-West regions of the country. In addition to the 1.2 million PoCs, there was an estimated 240,000 people that were stateless or at the risk of statelessness.

3. A Level 2 IDP emergency was declared on 11 December 2018 arising from fighting between state security forces and non-state armed groups. At the time of the audit, this situation remained volatile, with more displacements expected. Another Level 3 emergency declared in August 2016 related to Nigerian refugees in the Far North region was deactivated on 21 March 2019. The Level 2 emergency classifications called for increased Bureau support and resources to ensure the Representation responded in an effective manner. The total emergency response budget for 2019 mainly targeting the IDPs was \$16.8 million. The Representation worked with 13 partners, who implemented 77 per cent of the programme related expenditures in the period under audit.

4. The Representation was headed by a Representative at the D-1 level who, at the time of the audit, reported to the Director, Bureau for Africa and had 239 staff, comprising 155 national staff, 42 international staff, and 42 affiliate staff. It had a Country Office in Yaoundé with Sub Offices in Bertoua, Meiganga, Maroua and Buea, Field Offices in Batouri, Djohong, Touboro and Douala, and a Field Unit in Kousseri.

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 UNHCR Representation in Cameroon was responding to emergencies in the country in an efficient and cost-effective manner and in accordance with UNHCR’s policy requirements, with due regard to the risks that it was exposed to in the context in which it was operating.

7. This audit was included in the 2019 risk-based work plan of OIOS due to the risks related to the Representation’s operational capacity to deal with more than one emergency.

8. OIOS conducted this audit from May to September 2019. The audit covered the period from 1 January 2017 to 31 March 2019. Based on an activity-level risk assessment, the audit covered the following higher risk areas: (a) emergency preparedness and response; (b) child protection and education; (c) security from violence and exploitation; (d) public health; (e) water supply, sanitation and hygiene (WASH); and (f) cash-based interventions (CBI). In reviewing these areas, the audit also undertook limited testing in partnership management. Through review of the above-mentioned areas OIOS also drew overall

conclusions about the control environment and the effectiveness of enterprise risk management in the Representation.

9. 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 system, through Global Focus Insight; (d) sample testing of controls; and (e) visits to UNHCR offices in Yaoundé, Buea, Meiganga and Maroua; and (f) interaction with a sample of beneficiaries.

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

### **III. AUDIT RESULTS**

#### **A. Emergency preparedness and response**

There was a need for the Bureau for West Africa and Central Africa to mobilize funds for the emergency response and for the Representation to develop an emergency preparedness plan

11. The Representation was responding to two emergencies in the period under audit and was required to: (a) monitor situations and plan for emergencies accordingly; (b) respond alongside key stakeholders to situations that arise in a timely manner; (c) mobilize resourcing to meet identified needs; and (d) develop a business continuity plan where necessary. The UNHCR Global Strategy for Shelter also required the Representation to develop and implement a shelter and settlement strategy as part of its contingency planning.

##### (a) Planning, coordination and oversight of the emergency responses

12. The Representation did not have a contingency plan for the Nigerian refugee influx in the Far North region. A plan was in place for IDPs but it had not been updated to reflect changing scenarios e.g., the increase in IDPs from 486,000 to over 560,000. This plan had also not been finalized despite alerts about displacements having been made from as far back as August 2017. Furthermore, the development of the IDP contingency plan was not informed by comprehensive minimum and advanced preparedness assessments as required in UNHCR guidance. It also was not comprehensive since it lacked details on the required resources and did not have defined arrangements for stakeholder involvement to support an effective emergency response. For example, there was no evidence that the Government co-led or endorsed the IDP contingency planning process as required.

13. Although it was clear that there would be displacements from as far back as July 2018, the Representation only planned to start its response in July 2019, which was over seven months after the emergency was declared. Also, contrary to recommendations from a multi-sector rapid review in September 2018, the Representation had not, at the time of the audit, conducted the required assessment to identify key IDP needs. Consequently, it lacked information to guide its decision making on what and how much support IDPs needed. The Representation's emergency response plan dated May 2018 was outdated since it only provided for 160,000 and not 560,000 IDPs.

14. The Representation's planned response was constrained by inadequate resourcing. For instance, it only had a presence in 2 of the 18 regional divisions affected by the influx as of June 2019 and planned to extend services to another five by year-end. The Representation lacked staff to deliver services and oversee

the response, with staff deployed by the Division of Emergency, Security and Supply (DESS) leaving after three months. By this time, long-term staff had not been recruited because the Representation lacked funding to create the proposed posts. While limited resourcing was provided at the beginning of the emergency, subsequent requests for additional funding had not been honored at the time of the audit.

15. Contrary to UNHCR guidance, the Representation also lacked a business continuity plan to support operations in the high security risk areas of Buea, Maroua and Bamenda. The Representation's delay in installing security officers to advise on where staff could go and what precautionary measures were necessary affected timely deployment of staff to start operations. For example, the first field security advisor was only deployed to Buea almost four months after the emergency was declared, after which access to the South-West region improved. On the other hand, no funding was available for the security advisor position in the North-West region, and this continued to affect UNHCR's operations in this area.

16. The Government should have led the coordination of the IDP response but was unable to take on this role because the affected community was opposed to it. Consequently, no agency was coordinating the IDP response. Also, six months into the emergency, the Representation had not established the IDP Protection Working Group, which was meant to streamline protection activities by different partners. This delay impacted the start of key activities that underpinned an effective response, namely: (i) conducting a joint needs assessment; (ii) agreeing priorities; (iii) developing joint protection strategies; (iv) mapping stakeholder operational capacity and agreeing their geographic areas of responsibility; and (v) identifying gaps and mobilizing resources. The Representation noted that despite delays in setting up this group, some protection clusters were already operational in the region.

17. The Representation's failure to have reviews of the emergencies conducted in a timely manner resulted in missed opportunities to identify and correct challenges to an effective response. The Bureau for Africa and DESS conducted a Joint Senior Level Mission four months after declaration of the emergency as opposed to within two weeks. This mission identified, amongst other things, limited and delayed release of funding and staffing as key impediments to the response, but no action had been taken at the time of the audit. Also, the real-time review meant to assess the timeliness, appropriateness and effectiveness of UNHCR's operational response to the IDP emergency was conducted six and not three months after the emergency was declared. At the time of the audit, the Representation had also not evaluated the effectiveness of the Level 3 emergency in the Far North region after 18 months.

(b) Shelter and non-food items

18. The Representation's shelter strategies for Nigeria and CAR refugees were not comprehensive because contrary to UNHCR guidance they lacked: (i) the required distinction between emergency, transitional and permanent shelter solutions; (ii) designs and costs for proposed shelters; and (iii) criteria for identifying refugees eligible for permanent houses. Also, contrary to the shelter principles, the shelters provided to refugees did not consider the harsh weather conditions in which refugees lived. For instance, the plastic sheets used to roof transitional shelters by Nigerian PoCs were blown off by sand storms. Also, the flat roofs constructed for CAR PoCs leaked heavily during the rainy season. While there was a shelter and non-food items (NFIs) strategy for IDPs, the Representation did not consult the PoCs when developing it, which was understandable considering the volatile security situation at the time. Thus, the IDPs in the South-West region rejected the timber provided in shelter kits. The Representation did not consider their opinions since shelter kits supplied subsequently still contained the contentious timber.

19. The Representation explained that it lacked funding to supply shelter kits, rehabilitate old shelters and provide NFIs. This impacted the provision of shelter and NFIs to PoCs as follows:

- Less than five per cent of the targeted IDP population had received NFIs and shelter assistance at the time of the audit. Also, the distribution of the limited shelter kits was delayed due to tardy procurement processes, with only 3,600 reported as distributed against a need of over 100,000 shelter kits. Only 794 of 2,400 Nigerian households had received shelter kits, which resulted in the destruction of the uncovered shelters of more than 1,600 households during the rainy season;
- There was also inequitable distribution of shelter kits with families of eight receiving the same kit as a single person. Also, the number of PoCs occupying a 20-square meter shelter kit was eight, which exceeded the UNHCR recommended standard of five; and
- The Representation had only planned to procure 10,000 against a need of over 300,000 NFI kits. These NFI kits did not include dignity kits for female IDPs. This affected the distribution of NFIs, with CAR and Nigerian refugees reporting that the last monthly NFI distributions took place in June and December 2018 respectively. This, coupled with other unmet needs, could result in PoCs resorting to negative coping mechanisms.

20. The Representation's risk register identified major risks that would impact its emergency response but they either were not prioritized for action or did not have proper actions for mitigation. For instance, the risk of inadequate funds and capacity to respond was not prioritized for action. Inadequate emergency preparedness affected the Representation's ability to deliver services to affected PoCs in a timely and sustained manner. While the Representation attributed this to limitations in resourcing, OIOS was of the view that the gaps above were also due to inadequate planning and oversight. For instance, procurement of shelter items and NFIs only started five months after the emergency was declared.

**(1) The Bureau for West Africa and Central Africa should ensure that adequate resources, both financial and human resources, are mobilized and that the Representation has an adequate organization structure to support an effective response to the ongoing emergency in Cameroon.**

*UNHCR accepted recommendation 1 and stated that all planned positions on the available funds were fulfilled. A request for additional human resources for effective emergency response was submitted. A regular assessment of staff needs would be conducted and subsequent requests submitted to address the gaps. The next needs assessment was planned for March 2020. Recommendation 1 remains open pending receipt of documentary evidence of release of adequate resources for the emergency response against the assessed requirements, and an adequate organization structure to support an effective response to the emergency.*

**(2) The UNHCR Representation in Cameroon should: (i) conduct a needs assessment and prepare a comprehensive emergency preparedness plan incorporating updated contingency, business continuity and response plans; (ii) update its shelter and settlement strategy; and (iii) institute a plan to ensure persons of concern get non-food items.**

*UNHCR accepted recommendation 2 and stated that: (i) the Far North region had a humanitarian contingency plan with a scenario of an influx of 30,000 persons validated in September 2019. The contingency plan would be updated regularly to integrate changes in the number of IDPs. Considering the North West and South West regions, under the coordination of the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) and with the involvement of other humanitarian agencies, data collection and meetings had been initiated to update the contingency plan, business continuity plan and response plan; (ii) the needs assessment would be completed by January 2020 and inform the contingency plan, business continuity plan and response plan, and would be used to develop the country shelter and settlement strategy considering local specificities. The shelter strategy would distinguish between emergency, transitional and permanent shelter*

*solutions; (iii) the current action plan pertaining to the distribution of 7,000 shelter kits and 5,000 NFIs would end in December 2019. From January 2020, another plan would be developed.* Recommendation 2 remains open pending receipt of: (i) a completed needs assessment and updated contingency, business continuity and response plans for the ongoing emergency; (ii) an updated shelter strategy; and (iii) an action plan for reinstating distribution of NFIs to PoCs.

## **B. Child protection and education**

There was a need for the Representation to strengthen its response to child protection related risks by updating and implementing a child protection strategy and related SOPs

21. Children represent 52 per cent of the PoCs in Cameroon, with 36 per cent estimated as not having access to education for the academic year 2018-2019. In order to protect refugee children, the Representation was required to: (a) assess the needs and barriers to education among PoCs and develop, implement and monitor strategies to address identified needs; (b) institute SOPs for guiding processes for identifying and addressing protection needs of children at risk; (c) institute a sexual exploitation and abuse strategy and SOPs to prevent child abuse and provide effective responses to affected children; and (d) manage the selection, retention and monitoring of partners implementing child protection and education projects.

22. The child related issues prevalently identified in the annual age, gender and diversity (AGD) meetings related to early marriage, child labour, children associated with armed groups, sexual and gender-based violence (SGBV) and lack of birth certificates. The Representation prioritized child protection in its multi-year, multi-partner protection and solutions strategy (MYMPSS) but did not, except for the CAR situation, articulate what interventions were necessary to achieve its long-term vision. The Representation also did not have country-wide child protection SOPs to guide the implementation of related programme activities across the Cameroon operations, although child protection SOPs had been developed for the Nigerian and CAR PoCs in collaboration with key stakeholders.

23. Contrary to the existing SOPs, the Representation did not always carry out best interest assessments (BIAs) of children at risk to guide on what the most appropriate actions to take would be. The only information available at the time of the audit was for July 2018. By this time, the Representation had only prepared 30 per cent of BIAs necessary for the 3,444 unaccompanied and separated children against the annual target of 85 per cent and baseline of 80 per cent. There were also backlogs for best interest determinations (BIDs) which helped determine the child's best interests including children's interim care in exceptional cases and durable solutions. OIOS could not establish the correct number of BIDs undertaken because the number reported in Focus did not tie to the figure in the submissions of the sub-offices. The Representation attributed this to lack of staff capacity and funds to handle the high number of identified children at risk as well as the vast geographical areas that partners had to cover. The Representation's ratio of caseworker/child protection cases was 1/133 against a standard of 1/25.

24. Issues identified in AGD meetings included low enrolment, high school drop-out rates and school non-attendance, overcrowded classrooms, lack of sufficiently qualified teachers, and limited access to secondary and tertiary education. The Representation lacked a country wide strategy detailing the short to medium interventions needed to achieve its MYMPSS goal of enhancing access and quality of education and addressing identified needs. Following the declaration of the IDP emergency, no arrangements were in place for children to resume school because the education system was one of the triggers of the crisis in the region. The cluster responsible for the provision of education services to IDP children was headed by another United Nations agency.



25. While the education issues were more or less the same across the different Population Planning Groups (PPGs), the root causes varied, thereby calling for a differentiated approach in strategy in addressing them. While CAR and Nigerian children were integrated into the national school system, their access was sometimes hindered by the failure to meet school requirements, e.g. lack of school kits. The low enrolment and high school drop-out in CAR camps was caused by the closure of preparatory schools in camps and socio-cultural practices, e.g., early marriage and the preference of Qur’anic schools to ‘western’ education. The reduction of food rations in 2018 also contributed to a drop in primary school attendance from 58 to 46 per cent for CAR refugees. In the case of the Nigerian PoCs, most teachers were Franco-phone yet children had an Anglo-phone background. The Representation lacked funding to retain most of the additional teachers hired, with the camps losing 32 per cent of teaching staff in 2018. This contributed to the high teacher student ratio of 1:91 (with lower classes having up to 176 children) against an international and national standard of 60 per teacher. The attendance rate in Nigerian camps was 82 per cent in 2017 and it had dropped to 53 per cent in 2018.

26. The Representation faced challenges in collecting data from government schools on student enrolment and attendance, which was required for monitoring the quality, inclusiveness and efficiency of education provided. The Representation also had not identified indicators that would be measured across the different PPGs to assess effectiveness of education interventions over time. Consequently, all PPGs reported on different indicators, which made comparisons difficult and complicated consolidation of information to support programming at a strategic level. For instance, the Representation did not have consolidated numbers for children attending school because not all PPGs reported on the number of children attending early education and secondary schools. The risk of low enrolment in schools was listed in the Representation’s risk register but the proposed actions were inadequate to mitigate the risk.

27. The Representation attributed the root cause of the issues discussed above to inadequate resources, including technical expertise, but OIOS was of the view that the identified deficiencies were also caused by inadequate management oversight, as evidenced by the lack of child protection and education strategies and SOPs to direct and guide programme implementation. These shortcomings impacted the effectiveness of the Representation’s response to child protection related matters, which in turn put children at heightened risk of exploitation, e.g. child marriage and recruitment by armed groups. A 2017 report by an agency in Minawao camp showed that 70-80 per cent of rape and sexual assault cases involved females that had not attended school.

**(3) The UNHCR Representation in Cameroon should strengthen its management oversight over child protection and education by: (i) developing relevant country specific strategies and updating standard operating procedures to direct and guide related programmes; (ii) reviewing its case management process with a specific focus on the prioritization of high risk cases; and (iii) strengthening its capacity to plan, manage, coordinate and monitor child protection programmes by deploying technical specialists.**

*UNHCR accepted recommendation 3 and stated that: (i) the Representation would use the outcomes from the education workshops held in Copenhagen and Dakar to guide the development of an education strategy by 30 June 2020; (ii) the Representation would start consultations for the development of a national child protection strategy considering the local specificities. This would cover best interests’ procedures and prioritization of higher risk cases. The relevant capacity building would be integrated into the 2020 project partnership agreements that were under development; (iii) locally recruited staff (Senior Education Associate) and international professional staff (Education Officer) were in place to strengthen education programming. The deployment of relevant technical staff would be discussed with the Regional Bureau given that this depended on available resources. Recommendation 3 remains open pending receipt of: (i) the education and child*

protection strategies and updated SOPs; (ii) evidence of development and implementation of a case management system for children at high risk; and (iii) evidence of deployment of additional technical specialists.

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

There was a need for the Representation to develop a strategy for preventing and responding to sexual abuse and exploitation and strengthen its oversight over partners that provide support to survivors

28. The MYMPSS noted that SGBV was one of the most serious threats among IDPs and refugee women and children in Cameroon. In this regard, the Representation was required to: (a) have strategies and SOPs in place to guide related activities; (b) institute activities that prevent and respond to sexual abuse and exploitation; (c) ensure adequate coordination between relevant clusters, sectors, agencies and partners; (d) have requisite resources to implement the activities; and (e) establish mechanisms for monitoring grave violations of human rights.

29. AGD focus groups consistently identified rape and sexual assault, forced marriage, violence and denial of access to resources among the top three issues faced by refugees. However, the Representation lacked a strategy to direct related prevention and response interventions. It instead referenced the global UNHCR SGBV strategy that was high level and did not address issues unique to Cameroon. e.g., the socio-cultural context that fueled SGBV and the low incident reporting especially among urban and CAR refugees. All PPGs had SOPs developed in collaboration with key stakeholders at the regional level. However, the partners' roles as stipulated in the SGBV SOPs were not referenced in the signed project partnership agreements (PPAs).

30. Data from protection monitoring of IDPs showed that 78 per cent of identified cases related to rape and sexual assault. A cluster for the delivery of SGBV services under the IDP emergency was in place but not operational at the time of the audit. For CAR and Nigeria refugees in camps, safety audits were not carried out to assess SGBV risks related to physical structures and layouts, availability and safe access to services. Except for IDPs, case management measures were in place, i.e. legal, health, psychosocial and security support. However, the Representation faced challenges in provision of security especially in the camps and there was little confidence in the judicial system. Survivors often retracted complaints made because of the fear of retaliation.

31. A detailed review of a sample of SGBV files revealed that they did not contain documentation evidencing actions taken. They lacked: (i) BIAs conducted for cases against minors; (ii) forms to evidence referrals for other related services, e.g., health; (iii) feedback forms from referring agencies outlining the services provided and recommendations going forward; and (iv) evidence of closure and/or transfer of cases to other offices. The Representation attributed these issues to limited staff capacity but OIOS was of the view that it also needed a tracking mechanism for survivors and those at risk.

32. The Representation supported the piloting of a Gender-Based Violence (GBV) information management system by another United Nations agency among the Nigerian refugees, but it did not have access to information from this system. This information management system had also not been rolled out for other PPGs, with Microsoft Excel used instead for data collection and analysis of the CAR PoCs. Selected indicators primarily measured prevention interventions, e.g., trainings conducted and community groups formed, and less on the quality of response, e.g., rape survivors' access to health, security, legal and psychosocial services. Also, the results reported in Focus were not aligned to the narrative reports that were presented by the different regions and explanations were not available for the large variances noted from

set targets. The indicators and targets in the PPAs were not aligned to those in the partners' monitoring reports and Focus, which put into question the reliability of the planning assumptions and data.

33. The main root cause of the issues cited above was related to the lack of staff, especially technical specialists, to plan and oversee implementation of protection activities including SGBV. This led to the risk of an ineffective identification and response to SGBV survivors.

**(4) The UNHCR Representation in Cameroon should strengthen its management oversight over the delivery of services to sexual abuse, violence and exploitation survivors by: (i) developing a country specific strategy and updated standard operating procedures to guide related programmes and activities, as well as a tracking mechanism for survivors and those at risk; and (ii) strengthening its capacity to plan, manage, coordinate and monitor sexual abuse, violence and exploitation programmes by deploying technical specialists.**

*UNHCR accepted recommendation 4 and stated that: (i) the Representation would build on the upcoming global UNHCR SGBV policy to develop a country-specific strategy considering local specificities. SGBV SOPs were already up-to-date; however, they would be updated to reflect changes from the strategy development process; and (ii) a Senior SGBV Officer was deployed for six months in Buea to support the operation to develop a national strategy. However, given that this deployment was temporary and primarily focusing on the Anglophone crisis, the concerned recommendation and related implementation timeframe would be discussed further with the Regional Bureau as the continued strengthening of the operation's capacity on SGBV prevention and response would depend on resources made available. Recommendation 4 remains open pending receipt of: (i) the finalized SGBV strategy and SOPs, and a tracking mechanism for survivors and those at risk; and (ii) evidence of deployment of technical specialists.*

## **D. Water, sanitation and hygiene**

### The Representation needed to address the control deficiencies in its WASH programme

34. The Representation's WASH budget for 2018 was \$1.8 million for eight refugee camps. To ensure effectiveness and efficiency of WASH programmes, the Representation was required to: (a) conduct a PoC needs assessment; (b) develop, monitor and report on implementation of related strategies and SOPs; (c) deploy technical specialists to ensure related activities are technically sound; and (d) manage the selection, retention, and monitoring of WASH partners.

35. The Representation lacked the required country wide strategy to direct the activities and identify the resources needed to meet its strategic WASH objectives. For example, PoCs in the Minawao Camp received an average of 12 liters of water per person per day against the recommended standard of 20. While the Representation had WASH site strategies for the CAR and Nigeria PoCs, they were outdated having been last revised in 2017 and 2015 respectively. It also lacked SOPs to guide partners on programme implementation and ensure quality and consistency in the delivery of WASH services to PoCs. The Representation only had two WASH staff, i.e. one national officer and an affiliate staff covering four camps. This left four camps and the Country Office in Yaoundé with no responsible staff.

36. Contrary to the site WASH strategies in Ngam, Gado and Minawao, most boreholes and water systems were powered by diesel generators as opposed to solar. The generators in Minawao were not working, which created water shortages in parts of the camp. Also, the Representation lacked funding to desludge the pit latrines, and consequently, they were manually emptied by PoCs. This was not only unhygienic but also raised the risk of contaminating the area and surface water. When latrines filled up,

they were decommissioned, and others constructed. The Representation had also not considered the use of pit latrine digester enzymes/chemicals to reduce the sludge and thereby extend the life of the latrines. The Representation's failure to provide plastic sheets and slabs meant that latrines and showers under construction could not be completed.

37. The Representation did not provide PoCs with soap and hand washing facilities to curb the spread and outbreak of diseases. PoCs had also not received jerrycans and buckets in the last two years. A Knowledge, Attitude and Practices survey undertaken in the camps in the East showed that the last jerrycan distribution was conducted in 2017 and only 49 per cent of refugees had a water container.

38. OIOS also identified inconsistencies in the WASH reports produced by the Representation. For example, the weekly WASH monitoring reports prepared for Minawao camp did not contain details on garbage pits, water points under repair, and latrines not in use. Further, none of the reports had any details on the water quality. Also, the same questions were not asked across different camps when conducting the Knowledge, Attitude and Practices survey. This complicated the comparison of results across different camps and the consolidation of information for programming at a strategic level. For example, the four camps in the East checked if refugees had a 10-litre water container, yet the other four were checking the number of containers in each household regardless of capacity.

39. The Representation attributed the root cause of the issues discussed above to inadequate financial resources, but OIOS was of the view that they were mainly caused by inadequate management oversight as evidenced by the limited technical capacity over the WASH programme with no staff available in Yaoundé to participate in the national coordination mechanism where the main decisions were taken.

**(5) The UNHCR Representation in Cameroon should: (i) prioritize the development of a water, sanitation and hygiene (WASH) strategy backed by standard operating procedures to direct and guide the provision of related services to persons of concern; (ii) strengthen its capacity to plan, manage, coordinate and monitor the WASH programme by deploying technical specialists; and (iii) develop an action plan to address the WASH issues identified in the audit.**

*UNHCR accepted recommendation 5 and stated that: (i) in accordance with the global UNHCR WASH strategy, the Representation would develop a national one by March 2020 and set up SOPs to direct and guide the provision of related services to POCs; (ii) training sessions were planned in 2020 PPAs, in addition to coaching to available staff to strengthen the Representation's capacity to plan, manage, coordinate and monitor the WASH programme; (iii) by March 2020, action plans reflecting the SOPs would be developed to address the WASH issues. Recommendation 5 remains open pending receipt of: (i) the finalized national WASH strategy and related SOPs; (ii) evidence of deployment of technical specialists; and (iii) evidence of development and implementation of an action plan to address the WASH issues identified in this audit.*

## **E. Public health**

There was a need for the Representation to strengthen its management oversight over the health programme

40. The Representation spent \$4.8 million on the health needs of PoCs. The Representation was required to: (i) assess the health needs of PoCs; (ii) develop and implement a health strategy; (iii) monitor the implementation of the strategy and take corrective actions where necessary; and (iv) effectively manage the selection, retention, and monitoring of health partners.

41. The Representation did not have a country level strategy to articulate how health services would be offered in the resource constrained environment in which it was operating. It also lacked SOPs to guide the implementation of its health-related programmes. The Representation had also not undertaken the required surveys, e.g. the annual nutritional and the standardized expanded nutrition surveys to inform its strategic and operational planning of health programmes. The Representation lacked technical expertise in Yaoundé to provide overall oversight to the health programme. Only an international United Nations volunteer was available, whose responsibility was restricted to the urban health programme in Yaoundé and the position could not supervise the two more senior health officers in the field offices.

42. The reduction of the budget had had an adverse impact on the quality of the services provided to PoCs. OIOS noted during its visit to Minawao camp that the staff numbers had consistently reduced over the last three years despite the increased number of patients attending the clinics in the camp. For example, the number of cases increased from 97,000 in 2017 to 120,000 in 2018 but the number of medical staff reduced by two doctors and one nursing assistant. Minawao only received a quarter of the \$200,000 budget required for essential medicines, and this resulted in stock-out of medicines and medical supplies. Furthermore, the Government was facing a shortage of HIV and malaria test kits and, therefore, the affected patients were not being tested. There were also no condoms for free distribution in Gado and Ngam camps, and Government health centers provided female family planning methods at a fee which was prohibitive for refugees. The health center at Gado camp did not have running water and, consequently, the newly constructed surgery unit could not be used.

43. The Representation signed an agreement with the Ministry of Health in January 2017 for the provision of health services to the vulnerable, emergency cases and children under five in the CAR and Nigeria camps. OIOS reviewed this agreement and noted that it: (i) had expired in December 2018 and was not renewed by the time of the audit fieldwork in June 2019; (ii) did not cover the urban refugees residing in Yaoundé and Douala; and (iii) did not cover the bills of refugees referred from the camps to the health facilities in Yaoundé or Douala. Also, contrary to the agreement, the Representation did not claim the 30 per cent discount on health services provided by the Government regarding: (i) medicines and medical supplies procured from government medical stores in Maroua; and (ii) referrals made to the Mokolo District and Maroua Regional Hospitals.

44. The root cause of the issues cited above related to inadequate commitment to sound management of the health programme, as evidenced by limited technical capacity for the programme and lack of a country specific strategy and SOPs to guide the delivery of services in a resource constrained environment. This adversely impacted the availability and where so, the delivery of quality health services to PoCs.

**(6) The UNHCR Representation in Cameroon should strengthen its management oversight in delivering health programmes to persons of concern by: (i) conducting required surveys to inform its strategic planning processes; (ii) developing a country specific health strategy and standard operating procedures; and (iii) ensuring that the issues related to the agreement with the Government are resolved as part of the renewal process.**

*UNHCR accepted recommendation 6 and stated that: (i) in collaboration with UNICEF, a nutritional survey had been organized and would be completed by March 2020; (ii) the existing country specific health strategy and SOPs would be updated by March 2020; (iii) the discussions between the Representation and the Ministry of Health on the renewal of the agreement on inclusion of refugees in the national health care system were about to be completed. Recommendation 6 remains open pending receipt of: (i) evidence of completion of the national health surveys; (ii) the finalized country specific health strategy and related SOPs; and (iii) evidence of renewal of the agreement with the Government for the delivery of health services to PoCs.*

## F. Cash-based interventions

There was a need to strengthen controls and management oversight over the CBI programme to ensure that project objectives are achieved and related resources safeguarded

45. The Representation used CBI as a modality for implementing programme activities amounting to \$4.7 million between September 2018 and May 2019. To ensure the effective delivery of the CBI programme, it was essential for the Representation to: (a) conduct risk assessments to assess CBI feasibility; (b) develop a strategy and SOPs to govern the selection criteria, value of transfers and operational modalities; (c) establish financial and protection related controls; (d) evaluate the impact of related interventions on POCs; and (e) establish an exit strategy so PoCs do not remain perpetually dependent on the Representation for support.

46. The Representation did not have a strategy to guide the expansion and a systematized use of CBIs across the operations. Such a strategy was expected to also have an exit mechanism that lists criteria to help the Representation identify the best time to transition out of CBI and manage the process, so it causes minimal disruption to the positive impact already achieved. Contrary to UNHCR guidance, the Representation was implementing CBI SOPs prior to receiving the required technical clearance from the Division of Financial and Administrative Management. Further, there was no evidence that the Representation conducted risk assessments, as required, for the implementation of the CBI programme. The Representation procured the services of a mobile money financial service provider for cash disbursements, but at the time of the audit it was in the process of re-evaluating the options available to get a provider that would cover all areas of the Cameroon operations.

47. The Representation conducted a feasibility assessment of the local markets and successfully implemented the CBI voucher system for shelters for Nigerian PoCs. Multi-purpose cash grants were used in other locations with controls instituted to ensure that the most vulnerable were targeted and that the list remained up to date. However, the CBI programme for the Nigeria PPG was discontinued due to lack of funding. The Representation also did not have adequate funding to pilot the multi-purpose cash grants among 1,500 PoCs in different locations. A decision was made to reallocate funding from other planned interventions, including NFIs, in order to be able to roll out CBI.

48. The Representation lacked a system to process the CBI payments to PoCs. Consequently, all payments were processed outside MSRP with Excel spreadsheets used as a manual interface between ProGres, the UNHCR case management database for persons of concern, and MSRP. Excel software does not have the necessary security features, exposing data to risk of error and manipulation. ProGres did not have a complete record of the dealings with each beneficiary since it was only used to extract the CBI beneficiary list and was not updated to reflect payments effected to PoCs. The postings to MSRP were done as a lumpsum after the service provider submitted accountability for funds received.

49. The Representation also did not establish a CBI monitoring system for measuring its performance against set targets and objectives as well as the timely identification and mitigation of impediments to implementation. The Representation established a post-distribution monitoring mechanism which mainly focused on collecting information on PoCs' knowledge in using telephones and evaluating their use of the money received instead of assessing the quality, sufficiency, utilization and effectiveness of the assistance provided through CBI. In addition, the Representation did not conduct periodic checks of local market prices and availability of commodities to assess sufficiency of cash being provided to determine that the CBI approach remained effective or whether changes were necessary. At the time of the audit, the Representation planned to carry out a minimum expenditure basket survey to establish the level of minimum expenditure required for all basic needs.

50. The root cause of the issues cited above, in the opinion of OIOS, was the inadequate planning for the implementation of the CBI programme. These weaknesses exposed the Representation to the risk that CBI programming objectives may not be achieved, and CBI resources may not have been adequately safeguarded and accounted for.

**(7) The Representation in Cameroon should: (i) update a cash based interventions (CBI) strategy and relevant standard operating procedures to address the gaps identified in this audit; (ii) review the effectiveness of design and delivery modalities in meeting the needs of persons of concern and ensure a structured roll out of the CBI programme; (iii) build a CBI monitoring system and accountability framework that measures performance against set targets and objectives; and (iv) with the support of the Bureau for West Africa and Central Africa, implement a secure system to process CBI transactions.**

*UNHCR accepted recommendation 7 and stated that: (i) by March 2020, the CBI strategy and related SOPs would be updated based on operational adjustments to address the gaps identified during the audit; (ii) the integration and use of the modality would be aligned to sectorial activities' strategic orientation/strategies (livelihood, health, protection, education, etc.); (iii) a monitoring system and calendar would be elaborated across sectors and embedded in the 2020 PPA monitoring plans, with adequate budget to ensure systematic collection of data. Market price monitoring aimed at informing transfer values, market trends, and adequacy of multipurpose assistance was under consideration. By March 2020, proper monitoring data would be collected to inform quality programming and evidence-based decision making; and (iv) the Representation was currently using a protected SharePoint with password while waiting for the roll out of CashAssist software under development. CashAssist would allow the interaction between all corporate systems including ProGres. Recommendation 7 remains open pending receipt of: (i) the finalized CBI strategy and updated SOPs; (ii) evidence of completion of the needs assessment to inform the redesign of CBI; (iii) the CBI roll out plan; (iv) evidence of implementation of a CBI monitoring system; and (v) evidence of implementation of a secure system to process CBI transactions.*

#### IV. ACKNOWLEDGEMENT

51. 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 Cameroon for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	The Bureau for West Africa and Central Africa should ensure that adequate resources, both financial and human resources are mobilized, and that the Representation has an adequate organization structure to support an effective response to the ongoing emergency in Cameroon.	Important	O	Receipt of documentary evidence of: (i) Release of adequate resources for the emergency response commensurate to the assessed resource requirements; and (ii) An adequate organization structure to support an effective response to the emergency.	30 June 2020
2	The UNHCR Representation in Cameroon should (i) conduct a needs assessment and prepare a comprehensive emergency preparedness plan incorporating updated contingency, business continuity and response plans; (ii) update its shelter and settlement strategy; and (iii) institute a plan to ensure persons of concern get non-food items.	Important	O	Receipt of: (i) A completed needs assessment and updated contingency, business continuity and response plans for the ongoing emergency; (ii) An updated shelter strategy; and (iii) An action plan for reinstating the distribution of NFIs to PoCs.	30 April 2020
3	The UNHCR Representation in Cameroon should strengthen its management oversight over child protection and education by: (i) developing relevant country specific strategies and updating standard operating procedures to direct and guide related programmes; (ii) reviewing its case management process with a specific focus on the prioritization of high risk cases; and (iii) strengthening its capacity to plan, manage, coordinate and monitor child protection programmes by deploying technical specialists.	Important	O	Receipt of documentary evidence of: (i) Development and implementation of education and child protection strategies and updated SOPs; (ii) Development and implementation of a case management system for children at high risk; and (iii) Deployment of technical specialists.	30 June 2020
4	The UNHCR Representation in Cameroon should strengthen its management oversight over the	Important	O	Receipt of documentary evidence of:	30 June 2020

<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 Cameroon for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	delivery of services to sexual abuse, violence and exploitation survivors by: (i) developing a country specific strategy and updated standard operating procedures to guide related programmes and activities, as well as a tracking mechanism for survivors and those at risk; and (ii) strengthening its capacity to plan, manage, coordinate and monitor the sexual and gender-based violence programmes by deploying technical specialists.			(i) Development and implementation of the SGBV strategy and SOPs, as well as a tracking mechanism for survivors and those at risk; and (ii) Deployment of related technical specialists.	
5	The UNHCR Representation in Cameroon should: (i) prioritize the development of a water, sanitation and hygiene (WASH) strategy backed by standard operating procedures to direct and guide the provision of related services to persons of concern; (ii) strengthen its capacity to plan, manage, coordinate and monitor the WASH programme by deploying technical specialists; and (iii) develop an action plan to address the WASH issues identified in the audit.	Important	O	Receipt of documentary evidence of: (i) Development and implementation of a WASH strategy and SOPs; (ii) Deployment of technical specialists; and (iii) Development and implementation of an action plan to address the WASH issues identified in the audit.	31 March 2020
6	The UNHCR Representation in Cameroon should strengthen its management oversight in delivering health programmes to persons of concern by: (i) conducting required surveys to inform its strategic planning processes; (ii) developing a country specific health strategy and standard operating procedures; and (iii) ensuring that the issues related to the agreement with the Government are resolved as part of the renewal process.	Important	O	Receipt of documentary evidence of: (i) Completion of the national health surveys; (ii) Development and implementation of a country specific health strategy and SOPs; and (iii) Renewal of the agreement with the Government for the delivery of health services to PoCs.	31 March 2020
7	The Representation in Cameroon should: (i) update a cash based interventions (CBI) strategy and relevant standard operating procedures accordingly to address the gaps identified in this audit; (ii) review the effectiveness of design and delivery modalities in meeting the needs of persons of concern and	Important	O	Receipt of documentary evidence of: (i) Development and implementation of a CBI strategy and updated SOPs; (ii) Completion of the needs assessment to inform the redesign of CBI; (iii) Development of a CBI roll out plan;	30 March 2020

## STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	ensure a structured roll out of the CBI programme; (iii) build a CBI monitoring system and accountability framework that measures performance against set targets and objectives; and (iv) with the support of the Bureau for West Africa and Central Africa, implement a secure system to process CBI transactions.			(iv) Implementation of a CBI monitoring system; and (v) Implementation of a secure system to process CBI transactions.	

# **APPENDIX I**

## **Management Response**

## Management Response

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

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The Bureau for West Africa and Central Africa should ensure that adequate resources, both financial and human resources are mobilized, and that the Representation has an adequate organization structure to support an effective response to the ongoing emergency in Cameroon.	Important	Yes	Senior Admin Officer	30 June 2020	All planned positions on the available funds were fully fulfilled. A request for additional human resources for effective emergency responses has been submitted. A regular assessment on staff needs is conducted and subsequent requests submitted to address the gaps. The next needs assessment is planned in March 2020.
2	The UNHCR Representation in Cameroon should (i) conduct a needs assessment and prepare a comprehensive emergency preparedness plan incorporating updated contingency, business continuity and response plans; (ii) update its shelter and settlement strategy; and (iii) institute a plan to ensure persons of concern get non-food items.	Important	Yes	Deputy Representative	30 April 2020	<b>Comments to 2i:</b> The Far North Region has a humanitarian contingency plan with a scenario of 30,000 influx validated in September 2019. On a regular basis, the contingency plan will be updated to integrate changes especially regarding the number of IDPs. Considering the North West and South West regions, under the coordination of the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) and with the involvement of other humanitarian agencies, data collection and meetings have been initiated to update the contingency plan, business continuity and response plan.  <b>Comments to 2ii:</b> The needs assessment will be completed by January 2020 and this will inform the development of the contingency plan, business continuity and

<sup>5</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>6</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.

## Management Response

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

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>response plan; and will lead also on setting up a country shelter and settlement strategy that considers local specificities. The shelter strategy planned will be completed by March 2020 and it is expected to distinguish between emergency, transitional and permanent shelter solutions.</p> <p><i>Comments to 2iii:</i> The current action plan pertaining to the distribution of 7,000 shelter kits and 5,000 NFI will end in December 2019. From January 2020, another action plan will be developed for NFI and shelter kits distribution in 2020. The details on the action plan will be available by 31st December 2019.</p>
3	The UNHCR Representation in Cameroon should strengthen its management oversight over child protection and education by: (i) developing relevant country specific strategies and updating standard operating procedures to direct and guide related programmes; (ii) reviewing its case management process with a specific focus on the prioritization of high risk cases; and (iii) strengthening its capacity to plan, manage, coordinate and monitor child protection programmes by deploying technical specialists.	Important	Yes	Senior Protection Officer	30 June 2020	<p><i>Comments to 3i:</i> The Representation will use the outcomes from the November education workshop held in Copenhagen and education &amp; Lean Enterprise Institute (LEI) workshop in Dakar to guide the development of the country's education strategy. This will be developed during the first semester 2020 and, is expected to be completed by 30 June 2020. The strategy will be used to mobilize additional resources to improve access and quality education for both refugees and Cameroonian children.</p> <p>Related SOPs across the operation were already up-to-date and shared with</p>

Management Response

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

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>auditors during the audit work in June 2019. However, they shall be updated whenever a major change occurs and/or if the strategy in the process to be developed requires amending them.</p> <p><b>Comments to 3ii:</b> The Representation will undertake consultations for the development of UNHCR national child protection strategy considering the local specificities. Related child protection action plans will take into consideration best interests' procedures and the need for prioritization of high risk cases. The relevant capacity building will be integrated into 2020 PPAs that are currently under development. More details will be availed by 31 December 2019.</p> <p><b>Comments to 3iii:</b> A locally recruited staff (Senior education associate) and international professional (Education officer) are currently in place. They will provide trainings and coaching to partner staff and thereby contribute to the improvement of education programming. However, the deployment of relevant technical staff will be discussed further with the Regional Bureau given that this will depend on resources made available to the operation.</p>

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						While coaching is being done on an on-going basis, trainings will be integrated into 2020 PPAs that are currently being developed with implementing partners as well as into 2020 direct implementation activities that are also under development. More details will be availed by 31 December 2019.
4	The UNHCR Representation in Cameroon should strengthen its management oversight over the delivery of services to sexual abuse, violence and exploitation survivors by: (i) developing a country specific strategy and updated standard operating procedures to guide related programmes and activities including tracking mechanism for survivors and those at risk; and (ii) strengthening its capacity to plan, manage, coordinate and monitor the sexual and gender-based violence programmes by deploying technical specialists.	Important	Yes	Senior Protection Officer	30 June 2020	<p><b>Comments to 4i:</b> The Representation will build on the upcoming global UNHCR sexual and gender-based violence (SGBV) policy to develop the country specific strategy by considering local specificities. Relevant steps and related timeframe are currently under discussion with the Senior SGBV Officer (Safe from the Start, a UNHCR programme funded by Bureau of Population, Refugees, and Migration which supports P-4 SGBV positions from HQ to work with operations in emergencies) deployed on mission in Cameroon (Buea). More details will be available by 31 December 2019. SOPs on SGBV across the operation were already up-to-date and were shared with auditors during the audit work in June 2019. However, they shall be updated whenever a major change occurs and/or if the strategy in the process to be developed requires amending them, which will be done in due course as relevant.</p> <p><b>Comments to 4ii:</b> A Senior SGBV Officer (Safe from the Start) has been deployed</p>

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

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						for 6 months in Buea and, although her work mainly focuses on the South-West and North-West regions, she is supporting the operation to develop its national SGBV strategy. However, given that this deployment is temporary and primarily focusing on the Anglophone crisis, it will be necessary to discuss the concerned recommendation and related implementation timeframe further with the Regional Bureau as the continued strengthening of the operation's capacity on SGBV prevention and response will depend on resources made available to the operation.
5	The UNHCR Representation in Cameroon should: (i) prioritize the development of a water, sanitation and hygiene (WASH) strategy backed by standard operating procedures to direct and guide the provision of related services to persons of concern; (ii) strengthen its capacity to plan, manage, coordinate and monitor the WASH programme by deploying technical specialists; and (iii) develop an action plan to address the WASH issues identified in the audit.	Important	Yes	Water, Sanitation and Hygiene Officer	31 March 2020	<p><b>Comments to 5i:</b> Based on the global UNHCR water, sanitation and hygiene (WASH) strategy, the Representation will develop by March 2020 a WASH strategy taking into consideration local specificities. It will also set up the standard operating procedures (SOP) to direct and guide the provision of related services to persons of concern.</p> <p><b>Comments to 5ii:</b> Trainings sessions will be incorporated into the 2020 PPAs in addition to coaching that will be provided to available staff to strengthen its capacity to plan, manage, coordinate and monitor the WASH programme.</p>



## Management Response

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

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<i>Comments to 5iii:</i> By March 2020, an action plans reflecting SOP will be developed to address the WASH issues.
6	The UNHCR Representation in Cameroon should strengthen its management oversight in delivering health programmes to persons of concern by: (i) conducting required surveys to inform its strategic planning processes; (ii) developing a country specific health strategy and standard operating procedures; and (iii) ensuring that the issues related to the agreement with the Government are resolved as part of the renewal process.	Important	Yes	Public Health/ Nutrition Officer	31 March 2020	<p><i>Comments to 6i:</i> In the collaboration with UNICEF, a nutritional survey was being organized and should be completed by March 2020.</p> <p><i>Comments to 6ii:</i> The existing country specific health strategy and standard operating procedures will be updated by March 2020.</p> <p><i>Comments to 6iii:</i> The discussions between the Representation and the Ministry of health on the renewal of the agreement on inclusion of refugees in national health care system are nearing completion.</p>
7	The Representation in Cameroon should: (i) update a cash based interventions (CBI) strategy and relevant standard operating procedures accordingly to address the gaps identified in this audit; (ii) review the effectiveness of design and delivery modalities in meeting the needs of persons of concern and ensure a structured roll out of the CBI programme; (iii) build a CBI monitoring system and accountability framework that measures performance against set targets and objectives; and	Important	Yes	Cash-Based Interventions Officer	30 March 2020	<p><i>Comments to 7i:</i> By March 2020, the Cash based interventions (CBI) strategy and related standard operating procedures will be updated based on operational adjustments to address the gaps identified during the audit.</p> <p><i>Comments to 7ii:</i> The integration and use of the modality will be aligned to sectoral activities' strategic orientation /strategies (livelihood, health, protection, education, etc.).</p>

Management Response

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

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	(iv) with the support of the Bureau for West Africa and Central Africa, implement a secure system to process CBI transactions.					<p><i>Comments to 7iii:</i> A monitoring system and calendar will be elaborated across sectors and embedded in the 2020 PPA monitoring plans, with adequate budget to ensure systematic collection of data. Market price monitoring is currently being discussed to inform transfer values, market trends, and adequacy of multipurpose assistance. By March 2020, proper monitoring data will be collected to inform quality programming and evidence-based decision making.</p> <p><i>Comments to 7iv:</i> The Representation is currently using a protected SharePoint with password while waiting for the roll out of CashAssist software under development. CashAssist will allow the interaction between all corporate systems including ProGres.</p>