



INTERNAL AUDIT DIVISION

REPORT 2022/080

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

**The Representation needed to strengthen its
strategic planning to effectively respond to the
many and increasing needs of persons of
concern and ensure that vital assistance gets
to the most vulnerable**

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

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the operations in Lebanon for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the Representation was managing the delivery of services to its persons of concern (PoCs) in a cost-effective manner and in accordance with UNHCR's policy requirements. The audit covered the period from 1 January 2020 to 31 December 2021 and included (a) planning and resource allocation including Global Compact on Refugee (GCR); (b) Cash Based Interventions (CBIs); (c) health; (d) child protection and education; (e) gender-based violence (GBV); and (f) procurement (including partners procurement).

The Representation operated in a challenging context characterized by a political vacuum, socio-economic volatility and regional insecurity. This situation was exacerbated by the COVID-19 pandemic and the Beirut port blast in 2020. The Representation co-led and supported the inter-agency response to the Lebanese crisis which provided essential protection and assistance services to Syrian and other refugees. In 2022 alone, the response catered for the 3.2 million people in need, half of whom were vulnerable Lebanese. However, 9 out of 10 refugees continued to live in extreme poverty, were vulnerable and needed support to meet their basic needs. Limited resources constrained the Representation's effectiveness in responding to the many and increasing needs, which called for strengthened planning, so the vital assistance gets to the most vulnerable.

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

- Reinforce its strategic planning through stronger identification and targeting of the most vulnerable, prioritization among the many and growing needs and ensuring efficient service delivery.
- Strengthen the coordination of the cash-based interventions for optimization and consolidation of requirements and redeem the \$459,954 held on dormant bank cards.
- Ensure the third-party administrator of medical referrals effects payments to hospitals in a timely manner and strengthen oversight of the programme by conducting external audits and assessing quality of services provided by hospitals.
- Implement an action plan to increase refugee children's enrollment in national education facilities and ensure best interest procedures are conducted for all children at risk and quality decisions reached in a timely manner.
- Strengthen the GBV programme through the collection and reporting of accurate GBV statistics and performance data to inform programme design and decision making and implementation of recommendations from the 2018 evaluation of the GBV programme in Lebanon.
- Reinforce the due diligence conducted prior to delegating procurement to implementing partners and monitoring of purchases conducted by partners.

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

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I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the operations in Lebanon for the Office of the United Nations High Commissioner for Refugees (UNHCR).
2. The UNHCR Representation in Lebanon (hereinafter referred to as ‘the Representation’) was established in 1964 to provide refugees and asylum seekers with international protection and humanitarian assistance. As of 31 December 2021, Lebanon hosted 1.5 million Syrian refugees, 13,661 persons of concern (PoCs) of other nationalities and those at risk of statelessness estimated to be in thousands.
3. The Representation operated in a challenging context characterized by a political vacuum, economic and social volatility and regional insecurity. This was exacerbated by the impact of the COVID-19 pandemic from March 2020 and the Beirut port blast in August of the same year. The Representation alongside another United Nations agency and the Government of Lebanon (Government) co-led the development and implementation of the Lebanon Crisis Response Plan (LCRP). In the absence of a legal framework, the LCRP was the operational framework through which interventions were prioritized and Government engaged in refugee rights. Under this framework, the Representation co-led the protection, basic assistance, health, shelter and social stability sectors.
4. The Representation was headed by a Representative at the D-2 level and had a Branch Office in Beirut, Sub-Offices in Tripoli, Zahle and Mount Lebanon, a field office in Tyre and a field unit in Qobayat. As of January 2022, the Representation had 717 positions comprising 99 international and 547 national posts. This included 289 affiliate workers (affiliates), 218 of whom supported regular programmes and 71 that were hired as surge capacity for registration and reception functions. The Regional Bureau for Middle East and North Africa provided support and oversight to the Representation’s operations.
5. The Representation recorded expenditure totaling \$326 and \$268 million in 2020 and 2021, respectively, 98 per cent of which was spent on the Syrian population. Most of its programme funds (48 per cent) went towards basic needs, health, shelter and infrastructure and services for persons with specific needs. The Representation provided 49 per cent of assistance through cash-based interventions (CBIs). The Representation implemented 79 per cent of its programme directly. It also worked with 38 and 28 partners who implemented projects amounting to \$63 million and \$42 million in 2020 and 2021, respectively.
6. Comments provided by UNHCR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess whether the Representation was managing the delivery of services to its PoCs in a cost-effective manner and in accordance with UNHCR’s policy requirements.
8. This audit was included in the 2022 risk-based work plan of OIOS due to the challenging operating environment and the protracted refugee situation in Lebanon.
9. OIOS conducted this audit from April 2022 to July 2022. The audit covered the period from 1 January 2020 to 31 December 2021. Based on an activity-level risk assessment, the audit covered higher

and medium risks areas, which included: (a) planning and resource allocation including Global Compact on Refugee (GCR); (b) CBIs; (c) health; (d) child protection and education; (e) gender-based violence (GBV); and (f) procurement (including partners procurement).

10. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) analytical review of data, including financial data from Managing for Systems, Resources and People, UNHCR's enterprise resource planning system, and performance data from its results-based management systems, FOCUS and COMPASS, (d) sample testing of controls using a combination of judgmental and statistical sampling, (e) observation of processes and projects in the field; and (f) interviews with partners and beneficiaries.

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

III. AUDIT RESULTS

A. Planning and resource allocation

Need to strengthen strategic planning to reach an increased number of vulnerable persons of concern

12. The LCRP (2017-2021) provided the framework through which the Representation conducted its strategic and operational planning in coordination with the Government, United Nations agencies and other humanitarian and development partners. The ever-increasing needs in a resource constrained environment called for strengthened planning so the vital assistance gets to the most vulnerable.

13. In 2022, the LCRP mobilized funds from donors, agencies and partners to cater for the 3.2 million people in need, with the largest beneficiaries as per official Government estimates, being the 1.5 million Syrian refugees, and 1.5 million vulnerable Lebanese. However, although funding has steadily increased over the years, large gaps remained, with only 34 per cent of the \$3.2 billion LCRP budget funded. This was attributed to the protracted caseload that typically attracted less funding from donors and was compounded by earmarked funding that created challenges to allocation of resources. This impacted the delivery of services to PoCs as detailed in the sections below. To remain effective in this context, the Representation needed to continue to reinforce its strategic planning through stronger identification and targeting of the vulnerable for support, prioritization among the many and growing needs and ensure efficient service delivery.

14. Although Lebanon was not a party to the 1951 refugee convention, it affirmed the Global Compact on Refugees (GCR). UNHCR recorded 52 pledges related to Lebanon from a wide range of actors and sectors at the Global Refugee Forum. Five of these pledges were solely for Lebanon and 47 fell under multi-country pledges. OIOS has under the advisory on the implementation of GCR (assignment VR2021-160-02) identified opportunities to strengthen monitoring of the implementation of GCR pledges.

15. The Representation under the LCRP was expected to provide immediate assistance to the vulnerable populations. However, the annual participatory and refugee vulnerability assessments showed that 9 out of 10 refugees lived in extreme poverty and 88 per cent below the Survival Minimum Expenditure Basket in 2021. It meant that almost all PoCs were vulnerable and needed support to meet their basic needs. Although the vision was to have service provision through national systems, this could not happen considering the prevailing country socio-economic conditions. This implied that the Representation would continue providing services to the PoCs in the foreseeable future. The absence and/or inadequacy of support resulted in the vast majority of PoCs resorting to harmful coping strategies to survive including children

dropping out of school to get jobs and early marriages. PoCs' protection risks materialized with the LCRP strategic review placing the number of families resorting to negative coping strategies at 97 per cent.

16. The Lebanon legal and administrative framework did not provide for integration. The Government's suspension of registration in 2015 meant that only 840,929 of the total refugees were officially registered, with the rest being unofficially recorded. Despite this, the Representation was able to register and target assistance to the totality of the refugee. The assumption of this task by the Representation meant that substantial resources (including 51 per cent of the affiliates) that could have been used for service delivery were dedicated to the registration process.

17. Based on the signed memorandum of understanding in 2016, the Government committed to waive fees for the annual residence permits for up to three years. However, the LCRP strategic review noted that barriers remained in refugees' access to these permits, with only 20 per cent of eligible Syrians having obtained residency in 2020, and with the percentage decreasing every year. This increased the risk of detention, and impacted PoCs' access to services such as education and job opportunities. The Representation continued, under the LCRP framework, its advocacy with the Government to reconsider this position regarding asylum seekers and ensure protection of PoCs as well as the tens of thousands of stateless persons and/or at risk of being stateless.

18. As was the case at the last audit, the Representation still maintained many affiliates, i.e., 40 per cent of the workforce. As of January 2022, the number of affiliates was 289 against 422 staff positions, and with plans underway to hire an additional 71 for one year to support the verification of PoCs. Affiliates were brought in to fill staffing gaps in a Representation so it can deliver services in labor intensive activities such as registration and reception while maintaining flexibility in a resource constrained environment. The Representation had been working with affiliates for over 10 years which raised questions about why such positions were not regularized. The Representation informed that a comprehensive staffing review for 2023 was concluded in September of 2022 with reduction of affiliates to 222 as of 01 January 2023. However, the Representation still needed to conduct a comparative advantage assessment including a needs assessment and cost analysis to support its continued use of many affiliates. This included reviewing the work that they are doing and ensuring that they are not involved in core activities and if so, this is under the supervision of UNHCR staff.

19. At the time of the audit, the Representation had successfully enrolled on the UNHCR's new programme performance management system called COMPASS. The Representation met or exceeded most indicators' targets reviewed. However, at the end of 2021 there were still gaps in the delivery of in-kind and cash support to persons with specific needs, update of registration data, access to territory, capacity provided to Government, resettlement and civil status documentation. There was also an incongruence between the performance and impact indicators in FOCUS, with the former in education reflecting that targets related to sensitization and advocacy were met at 100 and the latter showing that targets for percentage of children enrolled had not been met.

- (1) The UNHCR Representation in Lebanon should strengthen its strategic planning by: (i) reinforcing prioritization amongst the many and growing needs; (ii) continuing to advocate with the Government especially concerning the provision of residence permits; (iii) conducting a comparative advantage assessment to inform its decisions on the optimal number of affiliate workers to retain; and (iv) strengthening its performance monitoring framework to provide information for programme design and decision making.**

UNHCR accepted recommendation 1 and stated that the Representation was in discussions with the Regional Bureau to further review the organizational setting and the use of affiliates and it was finalizing the new monitoring and evaluation framework for the 2023-2025 multiyear strategy.

B. Cash Based Interventions

Need to strengthen controls over CBIs to better safeguard resources

20. The Representation delivered cash assistance totaling \$243 million to 250,000 and 310,000 households in 2020 and 2021, respectively, for basic needs, shelter and protection. It disbursed CBIs through three implementation mechanisms, i.e., prepaid cards and over-the-counter cash payments by two Financial Service Providers (FSPs) and partners. To ensure effective programming and delivery of CBIs, the Representation needed to institute standard operating procedures (SOPs) to guide and safeguard resources and monitor the programme for effectiveness.

21. The Representation's CBI payments were guided by the survival and minimum expenditure basket as well as 19 different guidance documents. These multiple documents arose from each thematic unit involved in CBI programmes developing their guidance, without considering what was in place. However, the multiple SOPs still did not provide comprehensive guidance to partners and FSPs received on the implementation of CBI programmes. For instance, the SOPs did not: (i) cover all the eligible PoCs; (ii) contain criteria for the discontinuation of cash assistance; and (iii) provide guidance on the requirements for validating cash cards. This called for a consolidation of available SOPs into a single guidance set thereby optimizing CBI programme implementation. The guidance also did not adequately address the risk of duplication of payments to PoCs nor reflect what actions to take when such cases were identified. For instance, some PoCs received multi-purpose cash as well as CBIs for rent and protection (i.e., 19 transfers to eight beneficiaries in 2021).

22. The audit also identified the following gaps which pointed to the need for the Representation to strengthen controls over the CBI programme, including its monitoring of implementers:

- Contrary to the Master Banking Agreement signed with the Representation, FSPs had yet to reconcile the funds disbursed to participating agencies and their distributions to PoCs for over three years. Thus, by 27 April 2022, there were 29,193 unused cards totaling \$459.954 that needed to be deactivated and funds redeemed.
- The Representation only validated e-cards for basic needs and shelter assistance and not for protection (specifically PCAP3 cases). This resulted in many active cards in the system not having been validated, thereby raising the risk of payment to people that were not bona fide beneficiaries.
- The audit identified 33 instances out of 747 cases reviewed where partners did not update the Refugee Assistance Information System with services provided. This impacted the Representation's reconciliation of PoC entitlements to assistance provided to manage the risk of duplication of assistance. The audit identified two protection assistance cases, for which partners could not verify whether beneficiaries had withdrawn the assistance, because the system did not send them notifications.

23. The issues above reflected gaps in the Representation's management oversight over the CBI programme and, if unaddressed, raised the risk of duplication of assistance and loss of resources.

(2) The UNHCR Representation in Lebanon should: (i) coordinate the cash based interventions eco-system to ensure optimization and consolidation of requirements and procedures in the relevant standard operating procedures; (ii) ensure financial service providers reconcile the funds disbursed to participating agencies and redeem the

outstanding balance of \$459,954 on dormant bank cards; and (iii) reinforce controls over the timely recording of assistance provided and validation of e-cards for all forms of assistance.

UNHCR accepted recommendation 2 and stated that the Representation established an internal multifunctional cash advisory group which was revising the CBI SOPs. Also, the Representation started to implement procedures to ensure timely recording of assistance and expand card validation requirements with the exclusion of regular PCAP which was under case management.

C. Health

Need to strengthen controls to safeguard resources expended under the health referral programme

24. The Representation spent \$111 million in the period under audit, \$30 million of which was for COVID-19 pandemic response. This was against an estimated requirement of \$300 million if the needs of all the vulnerable PoCs were to be met. In line with the priorities identified in the LCRP, it provided subsidized healthcare to 110,787 PoCs through a referral system administered by a third-party administrator (TPA) and this accounted for 90 per cent of expenditure (\$100 million). However, the LCRP put the number of those in need of health services at 2.5 million. In addition, the Representation relied on four partners to provide primary and mental health services in remote and/or underserved areas. To deliver timely and quality health services to PoCs, the Representation needed to develop a strategy that prioritizes needs, directs the programme, and ensures cost-effective implementation.

25. The Representation's results in FOCUS showed that 90 per cent of beneficiaries (Syrians and others) had access to primary, secondary and tertiary health assistance. Despite reported improvements in refugees' access to healthcare, the Representation's efforts remained sub-optimal due to COVID-19 and the financial situation in the country. The LCRP strategic review noted that 63 per cent of Lebanese and Syrian respondents assessed the current quality of health services as poor and 59 per cent expressed fears about not being able to access medical care or medication. Interviewed beneficiaries during the audit appreciated the assistance received (access) but also complained about the quality of services received. Additionally, many PoCs with medical conditions requiring long-term specialized treatment remained unsupported by UNHCR. There was a need to address the qualitative aspect of health services provided to PoCs.

26. The Representation contracted a TPA to manage the referral programme, i.e., authorizing admissions, validating bills, and paying hospitals for services rendered totaling \$77.2 million. However, the TPA was not paying hospitals for services rendered in a timely manner. As of 15 July 2022, the TPA had not provided the Representation with proof of payments to hospitals amounting to \$3.3 million between 24 December 2021 and 10 March 2022. For instance, despite receiving funds in January 2022, the TPA only paid a hospital for services delivered in December 2021 on 28 July 2022. The Representation was aware of these delays but was yet to investigate the underlying reasons and mitigate such occurrences in the future. Moreover, the 2019 external audit of the TPA identified other issues, such as, the TPA having numerous unreconciled invoices and its inability to support payments.

27. Through its weekly verifications of the bills submitted by hospitals, the TPA identified ineligible costs in 2 of the 3 sampled invoices, totaling 43 per cent of such claims. On top of this, the Representation instituted additional monitoring controls over the TPA, including tracking refugees' complaints, hospital visits by the Public Health Unit personnel, reviewing hospitals every six months, holding exit interviews with randomly selected patients on a quarterly basis to assess service quality and weekly financial and medical reviews on a sample basis of files included in the claims. The medical review aimed at addressing

the risk of related malpractices and the quality of service that hospitals provided to PoCs. However, due to the time lapse and quality of documentation, OIOS believed the sample medical verifications were ineffective in identifying adequacy and relevance of treatment provided and that real-time spot checks would have been more effective.

28. The issues above increased the risk of overbilling and called for a quick reinstatement of the external audit. The Representation had not conducted audits of the TPA since 2019 due to the COVID-19 pandemic. The significant weaknesses identified at the last TPA external audit for the nine months to 30 June 2019 were not followed up on at the time of the audit. The Representation had recently started to address issues raised by the external audit and plans were underway to resume regular audits of the TPA.

(3) The UNHCR Representation in Lebanon should: (i) reinforce its monitoring of the third party administrator (TPA), including conducting external audits and assessing the quality of services provided by hospitals; and (ii) ensure that the TPA effects payments to hospitals in a timely manner.

UNHCR accepted recommendation 3 and stated that the tendering process for the new external auditor was ongoing and that a tracking sheet to monitor lead-time between transfer receipt by the TPA and remittance to the contracted hospital against the set timeframe was put in place to be monitored by the multifunctional team.

D. Child Protection and Education

Need to strengthen child’s access to quality and timely protection and education services

29. Protecting refugee children is one of the listed top priorities in the LCRP protection strategy. Fifty-six per cent of the registered 865,531 Syrian refugees and asylum-seekers are children, 14 per cent of whom are under the age of 5, and 31 per cent identified as having specific needs. Additionally, 30 per cent of the 15,896 refugees and asylum seekers from countries other than Syria were children, six per cent of whom were under the age of 5 and 36 per cent identified as having specific needs. Refugee children faced a heightened risk of exploitation and abuse, including early marriage and child labor, with the rate of sexual violence perpetrated against them increasing. This was attributed to the severe socio-economic crisis exacerbated by the COVID-19 pandemic and the Beirut blast, which affected the availability of humanitarian assistance and resulted in PoCs being involved in negative coping mechanisms.

30. The Representation’s child protection strategy, UNHCR Strategic Direction for Child Protection 2022-2025 and its SOPs were aligned with the inter-agency strategies and SOPs. The Representation spent \$9.7 million on child protection, 52 and 44 per cent of which was through five partners in 2020 and 2021, respectively. It primarily worked with partners to identify children at risk and, based on best interest assessments/determinations (BIA/Ds) decided the most appropriate actions to take for children at risk and refer them to the most appropriate service providers. However, OIOS noted that most of the 33 BIDs reviewed primarily recommended that the children be resettled, which was an unrealistic outcome and challenging to implement.

31. In 2021, the Representation reported 7,088 cases of child abuse, neglect, violence and exploitation in FOCUS. Of this number, the Representation reported that it had initiated or completed BIA/Ds for 80 per cent of the 2,365 Syrians unaccompanied and separated asylum-seeking children at the impact level. On the other hand, the Representation noted that at the output level, it had conducted 5,485 BIAs for Syrian asylum-seeking children. The two numbers were not aligned as the output numbers could not justify the

reported impact. The Representation attributed the shortfall to resource constraints, with the reported funding gap in this sector as \$2.6 and \$3.1 million in 2020 and 2021, respectively.

Education

32. The Representation spent \$6.5 and \$4.3 million in 2020 and 2021 and worked with 10 and 6 partners in 2020 and 2021, respectively, to provide education and out-of-school/learning interventions. With the reduced funding, the Representation could only cover about 1.9 per cent of the needs of non-formal education programmes such as community-based education (homework and other retention support) and basic literacy and numeracy packages for youth. Other actors within the LCRP framework covered an additional 16.5 per cent of the non-formal education programmes in 2021.

33. The Representation estimated that about 30 per cent of children of school going age (ages 6-17) have never been to school. Primary school attendance (ages 6 to 14) dropped from 67 per cent in 2020 to 52 per cent in 2021, while secondary school attendance (ages 15 to 17) in 2021 was at 27 per cent. The Ministry of Education and Higher Education reported that enrolment figures showed that at least 440,000 non-Lebanese children between 3 and 18 were out of school. There were also high numbers of school dropouts as children found jobs to support their families.

34. A vulnerability assessment of Syrian refugees conducted in 2021 by the Representation alongside two United Nations agencies concluded that the economic crisis and COVID-19 pandemic significantly affected the refugee education situation. Seventy-nine per cent of the refugees involved in the 2021 participatory assessment ranked education as their highest priority/need. PoCs also identified their key challenges as being unable to pay fees and purchase school materials such as stationery. They also raised concerns about the discrimination refugee children faced at school, inadequate facilities, long distances to schools and inability to access equipment required for remote learning. At the time of the audit, the Representation had developed an education strategy for 2022-2025, updating and replacing the UNHCR Lebanon Education Strategy 2018-2020. However, in the fast-changing context of Lebanon, the strategy and accompanying action plan would have to be reviewed to address emerging legal and operational gaps that were affecting children's access to quality education.

35. During the period under review by the audit (2020-2021), the Ministry of Education and Higher Education shared limited data on enrollment in the second school shift, which impacted stakeholders' access to reliable data for decision making. In the absence of such data, in the opinion of OIOS, the Representation relied on data collected through its structures which were not always reliable. For instance, this data showed that the proportion of male to female Syrian children attending primary school in 2020 and 2021 was 50:50 yet participatory assessments showed that boys were favored over girls when it came to education. The Representation also did not have data on the impact of disabilities on children's school attendance.

36. The issues above were attributed to limited resources but could have been better managed with reinforced planning and monitoring of implementing partners. They affected the identification of children at risk and the most appropriate actions to take to mitigate related risks. The failure to have refugee children attend school meant that they could have been exposed to risks such as early marriages, child labor and abuse. The LCRP strategic review noted that in general, 9 per cent of families residing in Lebanon sent their child to work and 15 per cent stopped their children's education.

<p>(4) The UNHCR Representation in Lebanon should: (i) develop work plans to promote inclusion of refugee children in national education systems in line with UNHCR Lebanon's education strategy; (ii) institute a performance framework that supports the collection and analysis of reliable data for programme designing, planning and decision making; and (iii)</p>

reinforce its management oversight of partners to ensure best interest procedures are conducted for all children at risk and quality decisions reached in a timely manner.

UNHCR accepted recommendation 4 and stated that for the school year 2022-2023, the Representation had developed an advocacy plan in collaboration with the MEHE and UNICEF for the removal of barriers for refugee children and youth to access national education systems. The Representation also developed a new result framework in COMPASS for child protection for 2023 and beyond, including two additional indicators to better track best interest procedures and decisions, coupled by ongoing training activities on BIP and CP for both UNHCR and partners' staff.

E. Gender based violence

Need to strengthen delivery of Gender Based Violence (GBV) related services to GBV survivors

37. The Representation identified prevention and response to GBV as a priority. The number of reported incidents of GBV in non-Syrian refugees increased from 2,888 in 2020 to 4,236 in 2021. The Representation spent \$12 million and worked with 12 implementing partners in the period under audit on assisting PoCs with safe spaces, health care, psychosocial counselling, and multi-purpose cash in line with institutional and country-based strategies. To ensure that GBV is prevented and that survivors get timely and quality services, it is essential that the Representation has a strategy and SOPs that guide GBV prevention, ensure an effective response, coordinate among clusters and key stakeholders, and monitor violations.

38. The Representation's protection and solutions strategy prioritized GBV and was aligned with the regional strategic guidance note on prevention and response (2019). Data from GBV Information Management System (GBV-IMS) highlighted that most of the reported incidents related to physical assault (35 per cent) and emotional violence (32 per cent) and were primarily perpetrated by intimate partners and/or abusive family members. While participatory assessments conducted in 2020 and 2021 flagged the types of GBV risks among Syrian refugees, the Representation was yet to assess the type of prevalence of related risks among non-Syrians and individuals at risk of statelessness.

39. The Representation supported the coordination of GBV activities across sectors and agencies by funding an Inter-Agency Coordinator position for LCRP. It worked with 12 operational partners under a National Steering Committee that collected, analyzed and reported data relating to incidents, survivors' profiles and their access to services in GBV-IMS. This GBV data in the IMS was confidential and not shared outside the partners. However, the data in the system was not comprehensive since it only related to: (i) reported cases and did not represent the total incidence or prevalence of GBV in Lebanon; and (ii) information that was available among partners that used the system.

40. A review of 26 GBV case management files indicated there was a systematic analysis of the incidents outlining individual needs, assessment, protection risks, a plan of action, and appropriately detailed case follow-up. However, considering the increasing numbers and limited available funds, the Representation was unable to effectively manage the needs of the increased caseload. As the needs increased, UNHCR and partners experienced a capacity gap to manage referrals and assistance for girls, boys and youth, GBV survivors and for persons with specific needs. These issues were also corroborated in the 2021-2022 participatory assessments and were identified in the 2018 Evaluation of UNHCR prevention and response to GBV in the refugee population in Lebanon (2016-2018). However, the implementation of resultant actions of recommendations was not tracked. For instance, a plan of action was not in place to ensure refugee access to GBV services, especially those survivors who had less access such as men and boys, persons with disabilities and lesbian, gay, bisexual, transgender and intersex persons.

41. The Representation reported in FOCUS that it met its targets regarding the provision of support to Syrian and non-Syrian GBV survivors. However, the audit could not reconcile the reported results against the underlying data. For instance, it reported that there were 7,829 GBV incidents in the two years under audit and yet reported in FOCUS that 8,890 and 16,199 GBV survivors received psychosocial counselling in 2020 and 2021, respectively. The Representation noted that the numbers reported related to awareness raising/ prevention activities and not counselling. The Representation explained that it had reported against the wrong indicator because globally set indicators in FOCUS could not be modified. However, even after considering the Representation's explanation, the numbers could not be reconciled. The Representation's multi-functional team did not confirm the correctness of the GBV numbers and profiles as part of its monitoring activities.

42. A review of eight partnership agreements implemented by three partners with a total value of \$7 million highlighted overall compliance with required procedures. However, an implementing partner sub-contracted to a local non-government organization to provide psychosocial support GBV case management and capacity-building for LGBTI totaling \$128,957. The partner transferred the Representation personal data of assisted PoCs electronically through a shared drive and copied individuals who had no direct responsibility in managing the cases, thereby unintentionally putting their identity and safety at risk.

43. The Representation received feedback and complaints from beneficiaries through several mechanisms, such as vulnerability and need assessments, emails, call centers, volunteer networks and monthly reports on communities' perceptions of protection issues. However, no mechanism was in place to consolidate and analyze the information collected from emergency hotlines in Zahle, Tripoli, Mount Lebanon and Tyre and use it for programming and decision making. Also, the Representation did not track the resolution of programmatic issues identified during monitoring activities.

44. The Representation attributed the difficulties in achieving its objectives to inadequate funding. Whilst acknowledging these problems, better guidance on reporting and partner capacity in handling GBV cases and monitoring of the partners implementing the GBV programme could alleviate the challenges. This impacted UNHCR's ability to provide quality GBV services to survivors.

(5) The UNHCR Representation in Lebanon should strengthen its Gender-Based Violence (GBV) services by: (i) ensuring that accurate GBV statistics and performance data is collected and reported to inform programme design and decision making; and (ii) implementing the recommendations from the 2018 evaluation of the GBV programme in Lebanon.

UNHCR accepted recommendation 5 and stated that the Representation had invested in accurate GBV data collection and reporting to inform its programming and for 2023-2025 developed a context specific result framework in COMPASS and developed detailed guidance to prepare partnership agreements, including for reporting results, while continuing to support GBV IMS at the inter-agency level. In addition, the Representation was developing a document to track progress against the recommendations made in the 2018 evaluation.

F. Procurement (including partners procurement)

Need to strengthen planning and execution of procurements to ensure value for money

45. The Representation purchased goods and services amounting to \$80 and \$63 million in 2020 and 2021, respectively. It also prequalified 24 and 22 partners in 2020 and 2021 to procure goods and services

totaling \$34 and \$20 million on its behalf in 2020 and 2021 respectively. The Representation needed to plan and manage procurement activities to ensure that they presented best value to the organization. However, the Representation did not have comprehensive annual procurement plans, for example, some information technology assets totaling \$208,810 was missing. In its review of five purchase orders totaling \$2.2 million, the audit noted that the Representation contracted a vendor that was not assessed as being technically compliant to supply 20 electrocardiogram recorders (\$36,000) and thereby incurred an additional cost of \$5,100.

46. The audit also reviewed 134 transactions totaling \$5.7 million incurred by four partners in the two years. The decision to procure through partners with UNHCR funds was not an informed one. The Representation did not conduct comparative advantage analyses to determine whether acquiring goods and services through the partners was more advantageous than direct implementation. For instance, the Representation did not consider the implications of the following:

- The transfer of US dollars to partners to procure in local currency created an undue benefit to suppliers due to the increasing spread between the official rate and the parallel market exchange rate;
- Value added tax that partners paid on all purchases that was not recoverable; and
- The impact of the Government's decision to revoke subsidies on medicines on prices. The Representation was not permitted to import medicines, so this was delegated to a partner whose prices were much higher. For instance, the partner purchased medicines for \$87,767, which the Representation could have imported for \$35,685 only under the global frame agreement. The Representation needed to advocate with Government for this decision to be reassessed.

47. The Representation also did not assess the partner's capacity to procure in a fair and transparent manner as required in UNHCR guidelines. The Representation copied previously conducted partner assessments into new ones without considering possible changes in partner capacity and operating environments. It also copied the same assessments from one partner to another. In one instance, the assessment still reflected the name and activities of another partner.

48. The Representation's monitoring teams did not review the partners' procurement activities. In its review of purchases conducted by partners, OIOS noted the following:

- For the Beirut port blast response involving the rehabilitation of 1,104 shelter units for \$2.2 million, the partner selected the supplier with the highest unitary cost per shelter out of those technically fit suppliers. The selected vendor charged \$2,521 per unit, yet the other bidders quoted between \$1,532 and \$1,594. This increased related costs by \$355,308, which did not represent the best value.
- Two of the four partners made advance payments to their suppliers on a recurrent basis, thereby absorbing the vendors' financial risk in the transactions. For instance, one partner made a 50 per cent advance payment of \$818,095 on construction without the necessary guarantee on works in place. Another partner made three advance payments of \$642,600 to specialized institutions to educate children with special needs.
- The partners procured IT tablets piecemeal in July, September and December 2021 at a unitary price of \$149, \$111 and \$180 for a total amount of \$76,573, \$96,237 and \$36,000, respectively, thus losing the benefits of potential bulk discount.

49. The absence of comparative advantage analysis, timely guidance and adequate monitoring of the partners' procurement process meant that the Representation did not always get best value on procurements.

(6) The UNHCR Representation in Lebanon should strengthen its procurement controls by: (i) conducting a comparative advantage analysis and capacity assessments before delegating procurement to the partners; and (ii) training partners on UNHCR procurement requirements; and (iii) ensuring that the multi-functional teams strengthen the review of partners' procurement transactions and related documents.

UNHCR accepted recommendation 6 and stated that the Representation conducted a detailed comparative advantage analysis of procurement undertaken by partners in 2022. The Representation will also establish a supply focal point forum and continue to conduct training to provide guidance and strengthen partners procurement monitoring mechanisms. Finally, the MFTs were already reviewing partners' transactions, including remotely during COVID-19.

IV. ACKNOWLEDGEMENT

50. 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) Anne Rwego
Chief, UNHCR Audit Service
Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The UNHCR Representation in Lebanon should strengthen its strategic planning by: (i) reinforcing prioritization amongst the many and growing needs; (ii) continuing to advocate with the Government especially concerning the provision of residence permits; (iii) conducting a comparative advantage assessment to inform its decisions on the optimal number of affiliate workers to retain; and (iv) strengthening its performance monitoring framework to provide information for programme design and decision making	Important	O	Receipt of documentary evidence of (iii) a comparative assessment of the use of affiliates versus staff in view of the medium to long term workforce needs of the Representation; and (iv) finalization of the new monitoring and evaluation framework. (i) implemented (ii) implemented	December 2023
2	The UNHCR Representation in Lebanon should: (i) coordinate the cash based interventions eco-system to ensure optimization and consolidation of requirements and procedures in the relevant standard operating procedures; (ii) redeem the outstanding balance of \$459,954 on dormant bank cards; and (iii) reinforce controls over the timely recording of assistance provided and validation of e-cards for all forms of assistance.	Important	O	Receipt of (i) documentary evidence of functioning of coordination mechanism: i.e., finalization of revised CBI SOPs addressing the optimization and consolidation of requirements and procedures; including (iii) for timely recording of assistance and e-card validation across all forms of assistance. (ii) implemented.	April 2023
3	The UNHCR Representation in Lebanon should: (i) reinforce its monitoring of the third party administrator (TPA), including conducting external audits and assessing the quality of services provided by hospitals; and (ii) ensure that the TPA effects payments to hospitals in a timely manner.	Important	O	Receipt of documentary evidence of (i) appointment of an external auditor; and (ii) enforcement of a mechanism to ensure payment of hospitals by the TPA within the stipulated timeline	March 2023

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

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

⁴ Date provided by UNHCR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
4	The UNHCR Representation in Lebanon should: (i) develop work plans to promote inclusion of refugee children in national education systems in line with UNHCR Lebanon's education strategy; (ii) institute a performance framework that supports the collection and analysis of reliable data for programme designing, planning and decision making; and (iii) reinforce its management oversight of partners to ensure best interest procedures are conducted for all children at risk and quality decisions reached in a timely manner.	Important	O	Receipt of documentary evidence of (iii) strengthened mechanism to monitor implementation of best interest procedures and assess quality of outcomes. (i) implemented (ii) implemented	March 2023
5	The UNHCR Representation in Lebanon should strengthen its Gender-Based Violence (GBV) services by: (i) ensuring that accurate GBV statistics and performance data is collected and reported to inform programme design and decision making; and (ii) implementing the recommendations from the 2018 evaluation of the GBV programme in Lebanon.	Important	O	Receipt of (ii) an action plan to support implementation of recommendations of 2017 GBV evaluation (i) implemented	March 2023
6	The UNHCR Representation in Lebanon should strengthen its procurement controls by: (i) conducting a comparative advantage analysis and capacity assessments before delegating procurement to the partners; (ii) training partners on UNHCR procurement requirements; and (iii) ensuring that the multi-functional teams strengthen the review of partners' procurement transactions and related documents.	Important	O	Receipt of documentary evidence of (i) an analysis to determine whether procurement by partners would have a comparative advantage over direct implementation prior to identify potential partners; (ii) a mechanism to provide timely guidance on procurement to partners; and (iii) MFTs have strengthened review (testing) of high value partners' procurement transaction and documentation	March 2023

APPENDIX I

Management Response

Management Response

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

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
1	The UNHCR Representation in Lebanon should strengthen its strategic planning by: (i) reinforcing prioritization amongst the many and growing needs; (ii) continuing to advocate with the Government especially concerning the provision of residence permits; (iii) conducting a comparative advantage assessment to inform its decisions on the optimal number of affiliate workers to retain; and (iv) strengthening its performance monitoring framework to provide information for programme design and decision making	Important	Yes	(iii) Assistant Representative Administration (iv) Assistant Representative Programme	(iii) December 2023 (iv) January 2023	(iii) The Representation had completed the detailed staffing review requirements for 2023 with further reduction of Affiliate Work Force (AWF). Discussions internally and with the Regional Bureau are ongoing to further review the organizational setting and the use of affiliates in the operation. (iv) The Representation is currently in the process of finalizing the new monitoring and evaluation framework for the 2023-25 multiyear strategy. It will be shared with the auditors once finalized.
2	The UNHCR Representation in Lebanon should: (i) coordinate the cash based interventions eco-system to ensure optimization and consolidation of requirements and procedures in the relevant standard operating procedures; (ii) redeem the outstanding balance of \$459,954 on dormant bank cards; and (iii) reinforce controls over the timely recording of assistance provided and validation of e-cards for all forms of assistance.	Important	Yes	(i) Senior Programme CBI Officer (iii) Protection Officer (covering PCAP/ECA) and Programme Officer (CBI)	(i) January 2023 (iii) April 2023	(i) The Representation established an internal multifunctional Cash Advisory Group (CAG) in June 2022, to oversee and coordinate the diverse cash assistance programmes within the operation to enhance harmonization and optimization of the processes and impacts of programmes. One of the meeting minutes is submitted as documentary evidence for the work of the CAG.

⁵ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

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

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>The CBI SOPs are currently under revision, which will be submitted to the auditors once finalized.</p> <p>(iii) UNHCR has added a requirement in all Emergency Cash Assistance (ECA) partners' PPAs to have ECA assistance recorded in RAIS on the same day of disbursement. UNHCR ECA Focal Points will be monitoring quarterly through spot checks whether ECA has been consistently entered. ECA SOPs have been updated to reflect this.</p> <p>Starting in 2023, PCAP3 beneficiaries will be included in the regular card validation exercises. No show cases will be flagged for Protection follow-up. CBI SOPs will be updated to reflect this. Regular PCAP cases will be exempted from card validation as they are under case management by a UNHCR partner and are in contact with the partner regularly. (Supporting Documents: - PPA guidance for 2023 – PCAP and ECA - Sample 2023 PPA - Updated ECA SOP – November 2022)</p>
3	The UNHCR Representation in Lebanon should: (i) reinforce its monitoring of the third party administrator (TPA), including conducting external audits and assessing the	Important	Yes	(i) Senior Public Health Officer	(i) March 2023 (ii) January 2023	(i) The tendering process for a new external auditor is ongoing.

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
	quality of services provided by hospitals; and (ii) ensure that the TPA effects payments to hospitals in a timely manner.			(ii) Public Health Officer		<p>Contracting is due to be finalized in March 2023.</p> <p>(Supporting documents: - Final RFP 2022 016 for the establishment of a Frame Agreement for the provision of auditing services for the Third-Party Administrator for hospital care for refugees in Lebanon - ToR for the audit)</p> <p>(ii) A tracking sheet to monitor the administrative clearance of the bill within UNHCR, and the payments to the hospital with ‘proof of payment’ has been implemented for better visibility and follow up of the timely payment process. The lead time between transfer receipt by the TPA and the remittance to the contracted hospitals will be checked against the agreed lead time of three working days mentioned in the ToR for the TPA. Any variance will be addressed in the monthly UNHCR multi-functional team and will be channeled to the TPA for timely actions.</p>
4	The UNHCR Representation in Lebanon should: (i) develop work plans to promote inclusion of refugee children in national education systems in line with UNHCR Lebanon’s education strategy; (ii) institute a performance framework that supports the collection and analysis of reliable data for programme designing, planning and	Important	Yes	Protection Officer covering Education and Child Protection	(i) implemented (iii) end of Q1 2023	(i) Enrollment of children in education is the responsibility of the Ministry of Education and Higher Education (MEHE), which is supported by the international community under the leadership of UNICEF (in accordance with the accountabilities of the Lebanon Crisis

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
	<p>decision making; and (iii) reinforce its management oversight of partners to ensure best interest procedures are conducted for all children at risk and quality decisions reached in a timely manner.</p>					<p>Response Plan (LCRP)). As laid out in UNHCR Lebanon’s Education Strategy 2022-2025, UNHCR supports the LCRP Education Sector in advocacy for inclusion of children and youth of concern in national systems.</p> <p>For the 2022-23 school year, UNHCR has developed an advocacy plan to advocate with MEHE through collaboration with UNICEF, the Education Sector and education donors to advocate for the removal of barriers for refugee children and youth to access national education systems.</p> <p>The Operation, therefore, considers recommendation 4(i) as implemented based on the submitted documentation.</p> <p>(Supporting documents:</p> <ul style="list-style-type: none"> • Advocacy Plan for the Removal of Access Barriers to National Education Systems (School Year 2022-2023) • UNHCR Updates to Donors Sept and Nov 2022 • Education Sector Back to School Q&A 2022-2023

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<ul style="list-style-type: none"> • Education Sector BTS Advocacy Strategy and Key Messages • MEHE clearance for UNHCR SMS • MEHE clearance for ECL deployment in schools • MEHE announcement of NFE Sector Coordinator • Education Sector NFE Task Team meeting invitation) <p>(iii) UNHCR Lebanon has developed a context-specific COMPASS results framework for child protection. Detailed guidance was developed to prepare the PPAs with child protection partners, design activities and set targets and to guide the partners on reporting results. Notably, the operation introduced two additional case management indicators (% of children at risk under case management (BIP) for whom case plans are developed; number of Best Interests Determination (BIDs) paneled and approved) in the results framework under the outcome area dedicated to child protection. These indicators serve to better monitor and measure the level of achievement on the implementation of case management and BIP, and of BIDs.</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>The operation will continue to measure this in 2023 and beyond.</p> <p>To further strengthen the capacity UNHCR Child Protection Focal Points who oversee the implementation of the Best Interests Procedure by partners, UNHCR Lebanon organized a three-day Best Interests Procedure Workshop for UNHCR CP Focal Points and other UNHCR staff who have child protection related responsibilities, in November 2022.</p> <p>Capacity building for partner staff is ongoing. In 2022, UNHCR Lebanon CP Focal Points continued to coach partner case workers. Moreover, UNHCR Lebanon with a partner (specifically engaged in capacity building on child protection) organized a three-day in-person workshop on the National Child Protection SOP for partners and UNHCR staff.</p> <p>In early 2023, UNHCR in collaboration with the said partner will train new child protection partners on the Best Interests Procedure and the National Child Protection SOPs, while staff of continuing partners will be able to apply and participate in the annual</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>Coaching Program offered by the same partner. UNHCR will further finalize the ongoing revision of the UNHCR BID SOP and train partners who conduct BIDs. In accordance with global guidance, UNHCR takes on the role as BID Supervisor responsible for establishing and coordinating the BID panel (UNHCR Lebanon BID SOP, p.6-7).</p> <p>Regular monitoring of the progress of the partner in the project implementation by multi-functional UNHCR teams will continue. All of these activities will serve to ensure a strengthened implementation of the best interest procedure for all children at risk and quality decisions reached in a timely manner.</p> <p>The Operation, therefore, will submit as additional evidence of the 2023 PPA of the partner with whom UNHCR will conduct training for new child protection partners in early 2023, the 2022 year-end report for child protection as well as the 2023 revision of the BID SOPs.</p> <p>(Supporting documents:</p> <ul style="list-style-type: none"> • PPA guidance for 2023 –Child Protection • LEB Final Results Framework Indicators MYS 2023-2025 - CP

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<ul style="list-style-type: none"> • Indicator Calculation Guidance – Child Protection • BIP Workshop Agenda and Admin Instructions • National SOP Training Agenda and final participant list • UNHCR Lebanon BID SOPs (currently under review)
5	The UNHCR Representation in Lebanon should strengthen its Gender-Based Violence (GBV) services by: (i) ensuring that accurate GBV statistics and performance data is collected and reported to inform programme design and decision making; and (ii) implementing the recommendations from the 2018 evaluation of the GBV programme in Lebanon.	Important	Yes	Protection Officer (GBV)	(i) implemented (ii) end of Q1 2023	(i) The focus of recommendation 5(i) is on ensuring accurate GBV statistics. It should be noted that as per the 2019 ‘Inter-Agency Minimum Standards for Gender-Based Violence in Emergencies Programming’ (Standard 14: Collection and Use of Survivor Data) the actual magnitude of GBV is difficult to measure as it is largely underreported. Due to this, GBV prevalence data (the rate and frequency of GBV in a given population) is generally not available in humanitarian settings. Incident data only captures data of survivors who chose to report and had access to service provision. Noting that GBV prevalence and incident data is difficult to obtain particularly in humanitarian settings but that quality GBV data is necessary to inform planning and improve the overall effectiveness of GBV service provision and programming, UNHCR Lebanon has systematically

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>invested in accurate GBV data collection and reporting as well as management system to inform its programme and strategic decisions. Since 2013, UNHCR Lebanon has supported the GBV IMS that safely collects and consolidates GBV prevalence data and presents it through quarterly/bi-annual reports which is key in providing trends to inform programming both for UNHCR and LCRP. It was followed in 2014 by the endorsement of an Information Sharing Protocol (ISP) updated annually which has been developed in partnership with GBV data gathering agencies to guide the safe, confidential and ethical collection, analysis and utilization of GBV data (non-identifying statistical data).</p> <p>In 2022, UNHCR Lebanon has developed a context-specific COMPASS results framework for GBV in line with global standards. Detailed guidance was developed to prepare the PPAs with GBV programming partners, design activities and set targets and to guide the partners on reporting results. UNHCR Lebanon has utilized this data during its annual planning process and in the preparation of its partnership agreements with GBV partners.</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>As UNHCR Lebanon has already put in place the results-based framework through COMPASS for 2022 and beyond and continues to support GBV IMS at the inter-agency level, the Operation considers recommendation 5(i) closed as implemented based on the submitted documentation.</p> <p>(Supporting documents:</p> <ul style="list-style-type: none"> - PPA guidance for 2023 – GBV - LEB Final Results Framework Indicators MYS 2023-2025 - GBV - Indicator Calculation Guidance – GBV - Sample 2023 PPA - 2019 IA Minimum Standards for GBV Programming in Emergencies) <p>(ii) To implement recommendation 5(ii), UNHCR Lebanon is developing a document to track the progress made against the recommendations addressed to the Representation made in the ‘2018 Evaluation of UNHCR prevention and response to GBV in the refugee population in Lebanon (2016-2018) and the linked proposed actions in line with the management</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						response provided by UNHCR Lebanon. Note that some recommendations are addressed to DIP and others depend on the support of the Protection Sector (GBV Taskforce) and the Ministry of Social Affairs (MOSA), thereby limiting the scope of UNHCR Lebanon's actions to advocacy.
6	The UNHCR Representation in Lebanon should strengthen its procurement controls by: (i) conducting a comparative advantage analysis and capacity assessment before delegating procurement to the partners; (ii) training partners on UNHCR procurement requirements; and (iii) ensuring that the multi-functional teams strengthen the review of partners' procurement transactions and related documents.	Important	Yes	Senior Supply Officer	(i) implemented (ii) December 2023 (iii) implemented	(i) Since the beginning of 2022 corrective measures were taken. With the establishment of the Multifunctional Team on Partner Procurement, the UNHCR Lebanon operation has taken steps to strengthen its monitoring and management of partner procurement activities including the comparative advantage analysis prior to entrust any procurement to partners. The MFT consists of staff members from Supply, Programme and Project Control units from the Beirut Office and the 4 Field Offices. As a matter of fact, a detailed and analytical comparative advantage analysis including many different parameters was conducted for 2023 agreements. Supporting documents (NFF and Annexes) were provided to the auditors. This exercise is being conducted on an annual basis and will be fine-tuned moving forward, including the participation of key

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>sector focal points (shelter, education, health, basic assistance, etc...).</p> <p>(ii) Timely guidance to partners: the operation will establish better and more regular communication channels with partners and establish a partner supply focal point forum where information and guidance may be provided (including market assessments). Furthermore, partner training will continue to be conducted to provide key messages and guidance. The partner procurement MFT continues to discuss diverse topics related to partner procurement – including comparative advantage, partner selection, the delegation of procurement, and training to partners. Also, the Operation will allocate resources to strengthen the procurement monitoring mechanisms, to be done through MFT approach. Furthermore, the MFT will look into how control mechanisms over the Partners' procurements can be reinforced through partial outsourcing of the partner-monitoring services (proactive monitoring while procurement is being executed vs. verification while procurement has been implemented). In parallel, the overall monitoring will be enhanced with different tools/practices: sampling, on-the-spot visits, training,</p>

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
						<p>guidance sessions and improvement action plans.</p> <p>(iii) The field-level multi-functional teams review the partners' procurement transactions and related documents during regular financial verification, for which Supply colleagues are fully involved. Documentary evidence for 2020 and 2021 is submitted to the auditors. This review was also done remotely during the COVID period when movement restrictions were in place. The Representation therefore considers this recommendation already implemented.</p>