

Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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### **Audit of UNHCR operations in Ecuador**

**Overall results relating to effective management of UNHCR operations in Ecuador were initially assessed as partially satisfactory. Implementation of two important recommendations remains in progress**

**FINAL OVERALL RATING: PARTIALLY SATISFACTORY**

**28 August 2012**

**Assignment No. AR2011/151/01**

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# AUDIT REPORT

## Audit of UNHCR operations in Ecuador

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations High Commissioner for Refugees (UNHCR) operations in Ecuador.
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. In 2008, Ecuador adopted a comprehensive refugee policy. Ecuador has the highest number of refugees in Latin America. There were approximately 135,000 persons in need of international protection (PNIP) as at 31 December 2009. This has increased to approximately 167,000 as per 2010 figures and includes both registered refugees and asylum seekers. Until June 2010, there were approximately 52,000 recognized refugees. The centrepiece of the Ecuadorian operations was the enhanced registration (ER) conducted from March 2009 to March 2010. ER was a unique protection process implemented by the Government of Ecuador (GOE) with UNHCR's technical and financial assistance through the contributions of major donor countries. The objective was to register as many people as possible as quickly as possible and targeted at Colombians living along the border area but captured a much wider group. The ER exercise was acknowledged as very successful with its principal impact being that the hitherto invisible refugee population came out into the open, increasing the success of protection efforts. The ER process recognized 27,740 refugees, and the numbers recognized declined rapidly following its completion in March 2010. However, changes in the political situation in the past year have seriously hampered progress with the introduction of increasingly restrictive measures on asylum and protection issues.
4. The budget of the Representation grew threefold from 2004 to 2009 reflecting increased demand from the refugee population. The budget has since stabilized, averaging just over \$10 million in the three years to 2011. The staffing table showed 60 posts. Thirteen implementing partners (IPs) worked with the Representation, twelve of which were local.
5. Comments provided by the UNHCR Representation in Ecuador are incorporated in italics.

### II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of the Representation's governance, risk management and control processes in providing reasonable assurance regarding the **effective management of the UNHCR operations in Ecuador**.
7. The audit was included in the 2011 OIOS risk-based work plan in agreement with the Bureau for The Americas taking into consideration the results of the previous audit conducted in 2005 that identified weaknesses relating to programme and financial management.
8. The key controls tested for the audit were: (a) performance monitoring; (b) project management; (c) regulatory framework; and (d) staff safety and security. For the purpose of this audit, OIOS defined these key controls as follows:

(a) **Performance monitoring indicators and mechanisms** - controls that provide reasonable assurance that metrics are: (i) established and appropriate to enable measurement of the efficiency and effectiveness of operations; (ii) prepared in compliance with rules and are properly reported on; and (iii) used to manage operations appropriately.

(b) **Project management** - controls that provide reasonable assurance that there is sufficient project management capacity to achieve mandates. This includes adequate financial resources, competent human resources, and appropriate project management tools.

(c) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations in areas such as budget and finance, and procurement; (ii) are implemented consistently; and (iii) ensure reliability and integrity of financial and operational information.

(d) **Staff safety and security** - controls that provide reasonable assurance that staff safety and security programmes exist to ensure that staff are aware of the safety and security policies and procedures, and their responsibility for complying with them.

9. The key controls were assessed for the control objectives shown in Table 1.

10. OIOS conducted this audit from June to August 2011. The audit covered the period from January 2009 to 31 May 2011.

11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

### III. AUDIT RESULTS

12. The Representation's governance, risk management and control processes examined were assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of the UNHCR operations in Ecuador**. OIOS made nine recommendations in the report to address the issues identified in the audit. Based on OIOS' recommendation, the Representation had carried out an evaluation of capacity-building efforts, which concluded that these efforts met with limited success due to the change in the Ecuadorian political environment. The Representation had also taken action to assist the Directorate of Refugees (DR) in dealing with the backlog of RSD cases, although UNHCR's efforts were hampered by the changed political environment and reduced protection space. The Representation established credible metrics to monitor performance. Staff resources were strengthened and moved closer to the points of delivery with stepped up decentralization enabling effective delivery of assistance to refugees. The Representation's financial management and reporting was adequate and procurement conducted in accordance with rules. The Representation mitigated weaknesses observed in the financial management capacity of local partners by hiring an accounting firm to strengthen their capacity. The Representation had adopted an action plan to deal with the growing number of security incidents and strengthen staff safety and security.

13. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **partially satisfactory** as the implementation of two important recommendations remains in progress.

**Table 1: Assessment of key controls**

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
<b>Effective management of UNHCR operations in Ecuador</b>	(a) Performance monitoring	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Project management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(c) Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(d) Staff safety and security	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
<b>FINAL OVERALL RATING: PARTIALLY SATISFACTORY</b>					

### **A. Performance monitoring**

The Representation has conducted programme evaluation

14. From 2008 to 2010, UNHCR incurred an expenditure of \$2.39 million on the ER exercise and \$1.21 million on strengthening of state institutions. In addition, about \$0.5 million was set aside for the Ministry of Foreign Affairs of Ecuador to strengthen state structures in 2011, representing combined total outlays of approximately \$4.1 million for strengthening state institutions. Assistance to the GOE focuses on strengthening national authorities, laws, policies and skills of personnel, providing equipment and arranging public information campaigns to enable proper handling of refugee and asylum issues. However, the Representation had not evaluated whether the targeted funding had been effective and enabled the state institutions to perform more effectively and efficiently. There was a need to evaluate whether the upgraded skills and institutions were having a tangible impact on identified capacity gaps.

**(1) The UNHCR Representation in Ecuador should evaluate the initiatives on strengthening of state institutions to assess whether the upgraded skills and institutions have produced a tangible impact on identified capacity gaps.**

*The UNHCR Representation in Ecuador accepted recommendation 1 and stated that strengthening state institutions has been, and will remain, a key operational objective for UNHCR. This has been done through: (a) continuous investment in capacity-building in asylum and protection matters provided to concerned ministries; (b) promoting coordination among stakeholders; and (c) regularly monitoring performance in accordance with established parameters. An assessment was carried out to determine the effectiveness of initiatives undertaken and identify outstanding needs concluded that the changed political situation seriously hampered progress. The evaluation indicated continued difficulties relating to access to the asylum procedure; unfair admissibility procedures at odds with international standards; slowness of the refugee status determination process; and a reduced protection space for refugees. Based on the action taken by the Representation, recommendation 1 has been closed.*

The Representation has established credible performance metrics

15. The Representation did not use credible performance metrics to monitor achievements in registration, Refugee Status Determination (RSD) and resettlement. Credible and consistent performance metrics were required if the Representation was to effectively measure performance and obtain assurance that programme activities were meeting objectives.

**(2) The UNHCR Representation in Ecuador should develop and use realistic comprehensive plan performance metrics in crucial protection related areas including registration, asylum procedures and resettlement.**

*The UNHCR Representation in Ecuador accepted recommendation 2 and provided evidence of credible indicators related to registration, RSD and resettlement, with targets according to the data uploaded for the 2012 plan in FOCUS. Based on the action taken by the Representation recommendation 2 has been closed.*

The Representation has taken measures to assist the Government in tackling the growing backlog in RSD

16. The Government of Ecuador's registration and RSD processes took considerably longer than the UNHCR-recommended threshold of not more than six months from the date of registration to the RSD interview. UNHCR reported that RSD in Ecuador could sometimes take up two years. Ever since the ER stopped, growing RSD backlogs constituted a major problem. UNHCR estimated that with the limited processing capacity of the GOE Directorate of Refugees (DR) and the existing backlog, and current inflows estimated at 1,400 asylum seekers per month, the backlog could be about 100,000 asylum seekers/persons of concern at the end of 2012, if effective remedial measures were not instituted. With the escalating backlog, UNHCR and the GOE are likely to face exactly the same circumstances and conditions which made the ER process necessary.

**(3) The UNHCR Representation in Ecuador should develop a strategy to address the backlog in refugee status determination cases and remove bottlenecks in the process.**

*The UNHCR Representation in Ecuador accepted recommendation 3 and stated that in Ecuador the Government, not UNHCR, is responsible for RSD. Nonetheless, UNHCR has repeatedly offered the Refugee Directorate further support to strengthen its RSD procedures to reduce the existing backlog, and will continue to do so. Actions taken by UNHCR to address the backlog include: (a) participating in daily meetings of the eligibility commission to advise and support discussion on reduction of pending asylum claims; (b) providing capacity building to the Refugee Directorate and the eligibility commission on refugee status determination and handling of backlogs; (c) supporting the Refugee Directorate in the management of ProGres and the collection of data, allowing the authorities to produce refugee statistics in a timely manner; (d) facilitating the implementation of registration and data renewal brigades in various parts of Ecuador (mostly in border areas) to accelerate the RSD process. These efforts are part of a strategy to assist the authorities in dealing with the backlog. UNHCR will adjust its protection strategy and working relationship with the government to continue to assist the authorities to address backlogs and bottlenecks. Based on the action taken by the Representation, recommendation 3 has been closed.*

The Representation has established resettlement referral mechanisms

17. UNHCR guidelines require that resettlement referral mechanisms be formalized, particularly with regard to the arrangements between the Representation and non-governmental organizations (NGO) to ensure accountability and transparency. Existing standard operating procedures at the Representation for

NGO referrals do not provide sufficiently detailed guidance regarding these arrangements and require elaboration to: (a) specify in writing the roles and responsibilities of UNHCR and NGO and their inter-relationship; and (b) ensure that NGO referrals recognize resettlement criteria in the handbook.

18. While internal referrals occur through UNHCR, resettlement referrals received from NGOs are considered external referrals. According to UNHCR guidelines, the system for external referrals needs to be designed to mitigate the risks associated with resettlement delivery. These risks include fraud, abuse, pull factors and inconsistent approaches to resettlement delivery. External referrals have a higher element of risk because they are not consistently subject to the same stringent scrutiny as UNHCR's internal referrals, which are preceded by stages relating to registration, refugee status determination and resettlement interviews by UNHCR staff. Inadequacies in procedures for external referrals increase the risk that undeserving cases could be referred for resettlement.

**(4) The UNHCR Representation in Ecuador should document the roles and responsibilities of UNHCR and non-governmental organizations in accordance with the criteria outlined in the resettlement handbook and the UNHCR-NGO Toolkit in respect of the referral mechanism.**

*The UNHCR Representation in Ecuador accepted recommendation 4 stating that action had been taken with regard to the observations made in the report. A consultant was engaged by the office, specifically to look into the identification and referral of cases. The consultant has worked with NGO partners, Field Offices and the Resettlement Unit on streamlining and simplifying referral mechanisms. Under the framework of the UNHCR-NGO Toolkit on resettlement, UNHCR and NGOs have agreed to establish a referral mechanism of cases identified by NGOs that could be candidates for resettlement. A referral form (in Spanish) was designed and is used as basis for referrals. NGOs and UNHCR discuss cases for resettlement in the Durable Solutions Committee (at Field Office level). Training on identification and referrals for NGOs at Field Office level was completed in all provinces where UNHCR has a presence. Based on the action taken by the Representation and the documentation provided, recommendation 4 has been closed.*

## **B. Project management**

Partner selection and termination procedures have been streamlined

19. Since 2008, the Representation selected 22 new IPs and has terminated its partnership with 11 IPs. Pre-selection files did not contain documentation necessary about partners, such as copy of legal status or the NGO's annual report and financial statements. There was no SOP related to the selection/termination of IPs and the decision to select or terminate a partnership was not taken by the IP Selection Committee. The absence of adequate controls could lead to a perception of lack of transparency in partner selection.

**(5) The UNHCR Representation in Ecuador should adopt standard operating procedures to ensure compliance with guidelines in IOM/63-FOM63/2010, which covers procedures for selection/termination of implementing partners (IPs), including the role of the IP selection committee, and preparation of a permanent file with relevant documentation collected during the selection process.**

*The UNHCR Representation in Ecuador accepted recommendation 5 stating that according to the operation's strategy, the Representation in Ecuador had selected several new partners in recent years to enhance the local capacity at field locations to improve the effectiveness of the results. The*

*Representation had permanent files on implementing partners. Additionally, the Programme Unit maintains permanent files on partners that are regularly being updated. Global procedures for the establishment of partnerships, focusing on the selection and retention of partners are under development. OIOS acknowledges the Representation's creation of permanent files for IPs, but will keep recommendation 5 open pending finalization and promulgation of procedures for the selection and termination of IPs.*

#### Staffing resource requirements have been addressed

20. The scale of operations in Ecuador had surged considerably in recent years, while capacity and support structures had lagged behind, leading to a mismatch between the demands on the operations and resources available. The Representation's strategy was to increase its presence closer to the point of delivery and delegate greater responsibilities to the field staff, particularly with regard to protection and programme management. This resulted in a surge of United Nations Volunteer (UNV) positions to 45, accounting for half of the total workforce. Some of the field locations were manned only by UNVs, which require a greater degree of supervision and oversight by regular staff, exacerbating the impact of the decision not to increase the number of regular staff in line with the increase in the scale of operations. Lack of adequate regular staff resources represents a significant weakness in internal control.

#### **(6) The UNHCR Representation in Ecuador should determine the resources required at the Representation to ensure effective management, support and monitoring of field offices.**

*The UNHCR Representation in Ecuador accepted recommendation 6 stating that while it is important to have the right staffing structure in place to ensure effective compliance with management tasks, the creation of additional resources would go in tandem with the availability of additional financial resources for the operation. In the budget allocation of operating level and as part of the special project priorities for 2013, two positions have been approved as of 1 January 2012: an Associate Project Control Officer at the NOB level and Protection Officer (RSD) at the P3 level. These positions will strengthen the monitoring and management of projects and reinforce activities and support for the field. In addition, as of 15 June 2012, the newly appointed Admin/Finance Officer (P3) has arrived to take up his function. Based on the action taken by the Representation, recommendation 6 has been closed.*

### **C. Regulatory framework**

#### Financial management and reporting was adequate

21. The Representation ensured that it carried out bank reconciliation on a monthly basis. In compliance with the Financial Internal Control Framework, the delegation of authority plan was in place and operated as designed. The Representation filed accurate and timely financial reports to the UNHCR headquarters in compliance with the relevant procedures.

#### Procurement was generally conducted in compliance with UNHCR rules

22. The Representation carried out procurement totalling over \$3 million for the period under review. A properly constituted and duly authorized Local Committee on Contracts was in place and convened regularly to consider cases from Quito and the field offices. OIOS tested the Representation's compliance with procedures and whether value for money was obtained in the procurement process. No deviation from the rules was noted.

The Representation has sought advice on payment of retrenchment benefits to IP staff

23. In its report on the audit of retrenchment Benefits for UNHCR implementing partner project personnel (AR2005/162/07), OIOS recommended that the UNHCR Division of Operational Support formulate a policy regulating the payment of retrenchment benefits to project personnel of UNHCR implementing partners. This recommendation was not made in the context of any one specific country operation, and was addressed to UNHCR Headquarters. However, the policy has not been finalized yet. In the absence of clear policy guidelines, the payment of retrenchment benefits to IPs in Ecuador poses a risk of setting precedent that may have serious financial consequences for UNHCR. While UNHCR is of the opinion that there is no firm legal liability to pay retrenchment benefits for IP personnel, UNHCR has created precedent by often paying these on the grounds of national legislation, moral obligation or in the interests of maintaining good relations with partners. The Representation provides on an annual basis a 6 per cent provision in the budget to build a reserve for termination benefits for IPs. The budget line “salary” includes the net salary paid to the staff and the social benefits paid to the Government provision for reserve for termination benefits. Substantial payments have already been made to IPs, including one time payment of \$100,000.

**(7) The UNHCR Representation in Ecuador should consult with the Division of Programme Support & Management to assess the legal and financial ramifications of paying retrenchment benefits to staff of implementing partners, including future potential liabilities, prior to embarking on any formula/policy and entering into any locally signed agreement.**

*The UNHCR Representation in Ecuador accepted recommendation 7 and stated that it was aware of regulations on retrenchment benefits for IP staff and was working in close coordination with Headquarters to find the right solutions. The Representation is requesting DPSM for criteria on how partners should “reserve” the amount for future retrenchment benefits of former employees. These amounts are foreseen in the yearly budget but under Ecuadorian law they cannot be paid annually. Once a response is received from DPSM, the Office would hire a local consultant to ensure that UNHCR policy on retrenchment benefits meets local labor law standards. Recommendation 7 remains open pending receipt of response from DPSM as regards the issue.*

Inadequacies in IP bank reconciliations have been addressed

24. Under the agreement with IPs, bank reconciliations are to be performed monthly and reconciling items followed-up promptly. Not all IPs complied with this requirement. In addition, in one project, there was only one bank signatory. There was no supervisory review of bank reconciliations, inter-project transfers were made even though prohibited, and there were differences between the general ledger and the bank balances. One IP did not perform bank reconciliations for 2010 or 2011. In the absence of regularly conducted bank reconciliations, management may not have reasonable assurance that all transactions that have occurred have been accurately reflected in the accounts and may not be able to uncover discrepancies in a timely manner.

**(8) The UNHCR Representation in Ecuador should ensure, as part of its financial monitoring, that implementing partners perform regular bank reconciliations and follow up on reconciling items promptly.**

*The UNHCR Representation in Ecuador accepted recommendation 8 and stated that the bank reconciliation problems reported by OIOS had been reviewed and clarified with implementing partners. An accounting firm had been engaged to review the accounting systems of partners and assess weaknesses to improve their financial management. UNHCR programme staff functions now*

*include examination of IP bank reconciliations as part of their financial monitoring function. Measures had been taken to ensure that bank reconciliations were a monthly practice among all IPs in Sucumbíos. Programme staff carried out several follow-up visits to monitor and verify financial procedures of IPs, including bank reconciliations. Recommendations were shared with IPs in writing. Sub-Office Lago Agrio also hired an accounting firm to build the capacity of weak IPs in terms of financial management so that they can comply with UNHCR regulations and national legislation. Based on the action taken by the Representation, recommendation 8 has been closed.*

## **D. Staff safety and security**

### Security arrangements have been strengthened

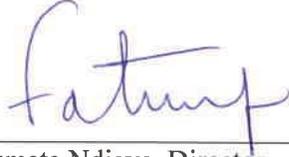
25. The Representation and its field offices operated in an environment where security concerns often seriously affect the range and extent of operations. This was particularly true for operations in the northern border areas. A new security system was in place since January 2011, which established the Security Level System (SLS). The operation had a Field Safety Adviser (FSA) and all staff had undergone training. Offices were compliant with the Minimum Operating Safety Standards (MOSS). Since sub-office Lago Agrio had moved into its new premises, its MOSS compliance improved significantly. However, since the field presence expanded considerably, the matter of compliance needed to be reviewed. A risk assessment had been undertaken and a report was being prepared for the Security Management Team (SMT), which needed to be expedited and acted upon. The number of security incidents had been increasing steadily. For example, for the period from July 2010 until April 2011 there were 16 serious security incidents (in Quito and in field offices) such as robbery, armed theft, attempted rape, assault, attempted armed robbery and death threats. The victims were UNHCR staff, interns, staff of IPs, Junior Professional Officers, UNVs and consultants. The Representation lacked an action plan to deal with the growing number of security incidents and staff needed additional training to be effectively prepared to handle the common threats and incidents.

### **(9) The UNHCR Representation in Ecuador should make necessary security arrangements related to its expanding field presence.**

*The UNHCR Representation in Ecuador accepted recommendation 9 and stated that, an action plan was developed together with the Regional Field Safety Advisor for the second half of 2011 and 2012. A new office in Guayaquil was opened and the offices in Esmeraldas and Ibarra were relocated. These measures entailed prior comprehensive security analyses to ensure that the new locations provide an enhanced security environment, which is the case. The Representation provided security management training to staff, including those of implementing partners, to improve security in the field. Greater information sharing has been instituted with local and international actors, including GOE officials and embassy security staff to enhance preparatory and mitigation measures to enhance overall security and safety. The Field Safety Section in Geneva has also assisted by providing a template for specific security incidents and information requests. UNHCR Ecuador is also using regularly issued UNDSS information on security issues and immediately relays it to the concerned field office. As a result of these actions, the number of security incidents in the latter half of 2011 decreased significantly. The Representation's security action plan continues into 2012 and aims to expand security training modules, develop relations and information sharing with other actors involved with security management. It is carrying out regular security analyses to enable the operation to adapt to changes in the security environment and continue to enhance staff and implementing partner safety. Based on the action taken by the Representation, recommendation 9 has been closed.*

#### IV. ACKNOWLEDGEMENT

26. OIOS wishes to express its appreciation to the Management and staff of the UNHCR Representation in Ecuador for the assistance and cooperation extended to the auditors during this assignment.



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Ms. Fatoumata Ndiaye, Director  
Internal Audit Division, OIOS

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of UNHCR operations in Ecuador

Recom. 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 UNHCR Representation in Ecuador should evaluate the initiatives on strengthening of state institutions to assess whether the upgraded skills and institutions have produced a tangible impact on identified capacity gaps.	Important	C	Action completed	Implemented
2	The UNHCR Representation in Ecuador should develop and use realistic comprehensive plan performance metrics in crucial protection related areas including registration, asylum procedures and resettlement.	Important	C	Action completed	Implemented
3	The UNHCR Representation in Ecuador should develop a strategy to address the backlog in refugee status determination cases and remove bottlenecks in the process.	Important	C	Action completed	Implemented
4	The UNHCR Representation in Ecuador should document the roles and responsibilities of UNHCR and non-governmental organizations in accordance with the criteria outlined in the resettlement handbook and the UNHCR-NGO Toolkit in respect of the referral mechanism.	Important	C	Action completed	Implemented
5	The UNHCR Representation in Ecuador should adopt standard operating procedures to ensure compliance with guidelines in IOM/63-FOM63/2010, which covers procedures for	Important	O	Confirmation by UNHCR of the finalization and promulgation of procedures for the selection and termination of IPs	April, June and throughout 2012

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

<sup>2</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal 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

Recom. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	selection/termination of implementing partners (IPs), including the role of the IP selection committee, and preparation of a permanent file with relevant documentation collected during the selection process.				
6	The UNHCR Representation in Ecuador should determine the resources required at the Representation to ensure effective management, support and monitoring of field offices.	Important	C	Action completed	Implemented
7	The UNHCR Representation in Ecuador should consult with the Division of Programme Support & Management to assess the legal and financial ramifications of paying retrenchment benefits to staff of implementing partners, including future potential liabilities, prior to embarking on any formula/policy and entering into any locally signed agreement.	Important	O	Submission to OIOS of DPSM's response as regards the legal and financial ramifications of paying retrenchment benefits to IP staff	June/December 2012
8	The UNHCR Representation in Ecuador should ensure, as part of its financial monitoring, that implementing partners perform regular bank reconciliations and follow up on reconciling items promptly.	Important	C	Action completed	Implemented
9	The UNHCR Representation in Ecuador should make necessary security arrangements related to its expanding field presence.	Important	C	Action completed	Implemented