



Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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## **UNHCR Operations in Tanzania**

**Gaps in long term fleet planning for the repatriation of refugees, as well as lack of proper coordination between field and Headquarters on redeployment of used vehicles, resulted in unnecessary spending of \$1 million for rental of buses and trucks**

**6 April 2009**

**Assignment No. AR2008/112/03**

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United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE  
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. António Guterres, High Commissioner  
A: United Nations High Commissioner for Refugees

DATE: 6 April 2009

REFERENCE: IAD: 09-02347

FROM: Fatoumata Ndiaye, Acting Director  
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AR2008/112/03 – Audit of UNHCR Operations in Tanzania**  
OBJET:

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendation 10 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Your response indicated that you did not accept recommendation 18. In OIOS' opinion however, this recommendation seeks to address a significant risk area. We are therefore reiterating it and requesting that you reconsider your initial response based on the additional information provided in the report.
4. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1, 4 and 18), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. L. Craig Johnstone, Deputy High Commissioner, UNHCR  
Ms. Judy Cheng-Hopkins, Assistant High Commissioner, UNHCR  
Ms. Karen Farkas, Controller and Director, DFAM, UNHCR  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Maria Gomez Troncoso, Officer-in-Charge, Joint Inspection Unit Secretariat  
Mr. Moses Bamuwamye, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Programme Officer, OIOS  
Mr. Christopher Bagot, Chief, Geneva Audit Service, OIOS

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## INTERNAL AUDIT DIVISION

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### FUNCTION

*“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).*

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## **EXECUTIVE SUMMARY**

### **Audit of UNHCR Operations in Tanzania**

OIOS conducted an audit of the United Nations High Commissioner for Refugees (UNHCR) operations in Tanzania. The overall objective of the audit was to assess the adequacy and effectiveness of internal controls in programme management, supply chain management, and administration and finance. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The operations' system of internal control needed improvement. Although the majority of key controls were applied, the application of certain important controls lacked consistency or effectiveness. In order not to compromise the overall system of internal control, timely corrective action by management is required.

The 2008 fleet requirement for the repatriation of Burundian and Congolese refugees was not accurately projected. As a result, the operations' budget had to be increased by over \$1 million to cover the cost of additional vehicles. Furthermore, the related procurement was not conducted in a timely manner.

Programme management required improvement. OIOS was not able to assess the adequacy of the financial monitoring of implementing partners, because adequate reports were not available. The closure of projects needed attention since there were unspent balances relating to 2006 and 2007 sub-projects in the amount of \$306,000.

In the area of supply chain management, procurement planning needed enhancement. Cases were often submitted to the Local Contracts Committee for approval only after the previous contract had expired. Also, the lack of adequate planning resulted in higher and more costly procurement of spare parts from the local market instead of sourcing internationally.

Awaiting implementation were 52 Local Asset Management Board (LAMB) decisions dating from 2003 with a total amount for recovery of \$85,000 from both staff members and implementing partners. The delays in implementing these decisions undermined LAMB effectiveness and accountability in the office. The recovery of long outstanding open items such as staff advances in the amount of \$853,000 and taxes/duties in the amount of \$2.2 million should be given high priority. The timely implementation of recommendations from various audit, inspection and other review bodies also required immediate attention since recommendations have continued to remain long outstanding.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the United High Commissioner for Refugees (UNHCR) Operations in Tanzania. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. Tanzania has been hosting refugees for over 35 years. Currently, the refugees originate mainly from Burundi and the Democratic Republic of the Congo. In 2007-2008, the Representation was able to achieve durable solutions for over 100,000 refugees by promoting and facilitating repatriation. As a result, six out of eleven refugee camps were closed in Western Tanzania and the remaining camp-based population of concern was reduced to 135,000 refugees as at September 2008.
3. The UNHCR Representation was able to agree with the Government of Tanzania on comprehensive solutions for some 220,000 Burundian refugees (1972 caseload), who live in three 'Old Settlements' in the Rukwa and Tabora regions. The solutions include naturalization and local integration or voluntary repatriation. Therefore, a Special Appeal was launched in February 2008 and UNHCR repatriated, up to September 2008, 19,000 refugees from the Old Settlements and managed to apply for naturalization for 55,000 of these refugees.
4. In 2007 and 2008, the Representation was working with 18 and 14 implementing partners, respectively, in various locations. At the time of the audit, the number of staff working for the UNHCR Operations in Tanzania was 219. There were 30 vacant posts.
5. Comments made by the UNHCR Representation in Tanzania are shown in *italics*.

## II. AUDIT OBJECTIVES

6. The purpose of the audit was to assess the adequacy and effectiveness of internal controls in programme management, supply chain management, and administration and finance. The main audit objectives were to assess:
    - (a) Efficiency and effectiveness of project management arrangements, including monitoring of implementing partners, taking into account earmarked European Community's *AENEAS* project funds;
    - (b) Safeguarding of UNHCR resources against loss, misuse and damage; and
    - (c) Compliance with Regulations and Rules, Letters of Instruction and Sub-Project Agreements.
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### **III. AUDIT SCOPE AND METHODOLOGY**

7. The audit reviewed 2007 and 2008 programme activities under projects 07 & 08/AB/TZA/CM/201, 202, 270 and 07 & 08/AB/TZA/RP/372 and 373 with a combined total budget of \$29.6 million. For implementing partners, OIOS relied on the work carried out by the local audit companies and concentrated on areas that were not reviewed by them for such international partners as World Vision and Gesellschaft für Technische Zusammenarbeit (GTZ).

8. The audit also covered the administration of the office of the Representation in Dar Es Salaam, Sub-Office Kigoma and Field Office Kasulu, with administrative expenditure totalling \$5.6 million for the years 2007 and 2008, and assets with an acquisition cost of \$25.4 million and current value of \$6.4 million.

9. The audit methodology comprised: (a) review of policies and procedures, administrative guidelines, and data available from the Management Systems Renewal Project (MSRP); (b) interviews with responsible personnel; (c) analysis of applicable data; and (d) assessment of the effectiveness of controls.

### **IV. AUDIT FINDINGS AND RECOMMENDATIONS**

#### **A. Programme management**

10. OIOS assessed that programme management required attention and improvement, mainly in regard to fleet planning for repatriation, project monitoring, follow-up on audit recommendations and closure of projects.

Disconnect between short-term and long-term fleet planning for repatriation resulted in \$1 million vehicle hiring costs

11. The Western Tanzanian operation had to deal with two streams of repatriating refugees starting in March 2008: the existing repatriation (Burundians and Congolese from the camps) and the new repatriation of Burundians from the Old Settlements. The two came together in Kigoma and this had serious consequences on the required capacity of the fleet. Furthermore, the operation had to deal with an ageing fleet of trucks and buses of which 75 per cent were older than 10 years. Together with funding constraints, this constituted a major challenge for the operation.

12. The Representation finalized its procurement plan for the year only in March 2008. It showed a requirement of 17 new trucks for the 'Old Settlement' repatriation. As per the Supply Officer, nine additional trucks were redeployed from Western Africa (Sierra Leone), bringing the total number of trucks to be made available for the operation to 26. However, the Programme Officer informed OIOS that the actual requirement was only 22 trucks. Therefore, considering the nine trucks redeployed from Sierra Leone and three trucks that could be redeployed from other offices in Tanzania, only 10 new trucks, in his

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opinion, needed to be purchased. The Supply Section further informed OIOS that until the start of the audit in October 2008, only three new trucks had been received, in March 2008. While the audit was ongoing, five new trucks arrived, bringing the total to eight newly bought trucks as opposed to the original requirement of 17. The Representation gave funding constraints as the main reason for this difference.

13. In June 2008, it had become apparent that the nine redeployed trucks from Sierra Leone were unusable for the repatriation operation (see paras. 51-53). However, there was no evidence suggesting that alternative scenarios were considered, given that the existing repatriation operation would reach its peak in July and August after the rainy season. As a result, additional trucks had to be hired at an additional cost of \$1 million. With this amount, an alternative could have been to buy 10 new trucks or some 20 locally used trucks.

14. The lack of adequate long term planning greatly impacted the operations in the field. On some days, different repatriating groups arrived on the same day in Kigoma (Congolese from the camps and Burundians from the Old Settlements), who could not be handled due to a lack of transporting vehicles. The Repatriation Officer in Sub-Office Kigoma informed OIOS that this resulted in an extra overnight stay at the transit centre in Kigoma. GTZ further informed OIOS that it had to put in a tremendous effort to keep the ageing fleet operational. Sometimes trucks had to be repaired after every trip, which could only be done in the evenings. The operations in the field became less focused on cost efficiency since there was a huge demand for transport to be satisfied in order to keep the repatriation going.

#### **Recommendation 1**

**(1) The UNHCR Representation in Tanzania should establish accurate fleet requirements, perform timely fleet procurement activities, and re-assess changing conditions adequately based on alternative scenarios and cost-benefit analysis in order to avoid increasing fleet hiring costs.**

15. *The Representation accepted recommendation 1 and agreed that there could have been better planning for the logistical requirements. It stated that the main challenge was the difficulty in predicting resource availability for the two large-scale repatriation operations in 2008. The implementing partner GTZ also changed their initial regional surge capacity assessment for cross-border logistics needs, which impacted the needs again. Nine trucks redeployed from Sierra Leone arrived in Tanzania, after many delays, in a non-roadworthy condition, making it essential to hire nine additional trucks to cope with the peak period of repatriation. As such, the Representation maintained that had they received the trucks redeployed from Sierra Leone – as planned – in good operational condition, the operation would not have had to resort to hiring nine trucks for the next six months. The Representation also stated that in the near future it will perform a comprehensive assessment of the entire Tanzania fleet. Recommendation 1 remains open pending finalization of the comprehensive*

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assessment of the Tanzania fleet and documentation on steps taken to improve short-term and long-term fleet planning for repatriation operations.

Lack of authority to sign Letter of Mutual Intent with an implementing partner

16. Proper authorization from the UNHCR Budget Committee was not obtained for loaning funds from the Annual Budget towards the Supplementary Programme (project SB/334 'Old Settlements') to allow the operation to begin pending the issuance of the Special Appeal. On 30 January 2008, the Representation signed a Letter of Mutual Intent in the amount of \$208,000 with the implementing partner Tanganyika Christian Refugee Service (TCRS) to start the Old Settlements project. However, the Special Appeal was only raised in February 2008. Although the new UNHCR Resource Allocation Framework (IOM/51/2007) allows for temporary borrowing of funds from the Annual Budget, authorization from the Headquarters Budget Committee is a requirement, which was not obtained by the Representation. Therefore, at the time, there was no authority to sign this Letter of Mutual Intent with TCRS. The reason provided by the Representation was the urgency to start up the project due to the restricted timeline given by the Government of Tanzania in completing the naturalization and repatriation of 'Old Settlements' refugees. However, in OIOS' opinion, proper authorization should have been sought before releasing the funds to TCRS.

17. Furthermore, the Office signed two amendments to this Letter of Mutual Intent with TCRS and disbursed two additional instalments of \$166,000 each (on 28 March 2008 and 28 April 2008 respectively), which was not allowed under the Letter of Mutual Intent. The UNHCR Manual (Chapter 4, section 4.4) states that only one payment can be made under a Letter of Mutual Intent, which is considered an advance against the first instalment, and a formal Sub-Project Agreement must be signed in order to release additional funds. The Representation explained that an initial lack of funding under project SB/334 and ever changing budget requirements in the field prevented the Representation from signing a Sub-Project Agreement. In OIOS' opinion, this is not sufficient reason to justify postponing the preparation and signing of a Sub-Project Agreement, because a Sub-Project Agreement can be amended due to changing requirements in the field.

**Recommendation 2**

**(2) The UNHCR Representation in Tanzania should ensure that proper authority is obtained before releasing project funds for a Supplementary Programme, and that only one payment is made under the Letter of Mutual Intent and a Sub-Project Agreement is signed before any additional funds are transferred to implementing partners.**

18. *The Representation accepted recommendation 2 and stated that the Old Settlement operation was predicated on UNHCR delivering within a short window of political opportunity. The serious time constraints for implementation of activities required the utilization of Annual Budget (AB) resources initially.*

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*The Supplementary Budget (SB) was launched in February 2008 and donor resources started to come in to UNHCR Headquarters only as of May 2008. The changing operational situation stabilized around May. The recommendation will be implemented in 2009. Recommendation 2 remains open pending receipt of documentation on the proper release of funds for the Supplementary Programme.*

Undue payments of headquarters support costs to implementing partners

19. UNHCR provides headquarters support costs (overhead) to international implementing partners, on the condition that those partners make a significant and quantifiable contribution to the project or country/regional operation, using their own resources, at least sufficient to offset UNHCR's contribution to the overhead. Also, according to the UNHCR Manual, a description of the partner's contribution and its financial value should be properly documented and reflected in the final Sub-Project Monitoring Reports (SPMR) narrative. However, the expected contributions were not mentioned in any of the 2007 and 2008 Sub-Project Agreements, except for GTZ. Consequently, none of the implementing partners in receipt of headquarters support costs, totalling \$88,000 in 2007, had reported on their financial and/or in-kind contributions to UNHCR projects, with the exception of GTZ. Without this, the eligibility for the seven per cent headquarters support costs could not be evidenced.

**Recommendation 3**

**(3) The UNHCR Representation in Tanzania should ensure that all contributions of international implementing partners to UNHCR projects are reflected and quantified in the Sub-Project Agreements and reported on in the Sub-Project Monitoring Reports justifying the payment of headquarters support costs to these partners.**

20. *The Representation accepted recommendation 3 and stated that UNHCR Tanzania has requested international NGOs to report their contributions in a systematic way, however, with the exception of GTZ, the MSRP system does not allow such recording. OIOS is of the opinion that such contributions can be reported in MSRP using account Nos. 721000 to 721004 on in kind contributions. Recommendation 3 remains open pending receipt of documentation reflecting the partners' contributions in Sub-Project Agreements and SPMRs.*

Lack of UNHCR standards for camp closure activities

21. UNHCR Tanzania closed six camps in North-Western Tanzania due to ongoing repatriation of refugees and consolidation of camps. The remaining assets (mainly buildings) of four of these closed camps have already been handed over to the Government of Tanzania. Before the hand-over of assets, the Representation cleaned up the closed camps with the help of an environmental specialist. Activities of this clean-up included, among others, removal of shelters and filling of latrines. OIOS found that there were hardly any guidelines or standards on camp closure activities to ensure that the environmental effects of

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the camps have been reversed. The Division of Operational Services at UNHCR Headquarters informed OIOS that the Global Camp Coordination and Camp Management Cluster, co-led by UNHCR and the International Organization for Migration (IOM), is in the process of developing standards for organized camp closure and phase-out at the end of displacement, although these standards are specifically meant for Internally Displaced Persons (IDP) camps.

#### **Recommendation 4**

**(4) The UNHCR Division of Operational Services at Headquarters should develop standards and guidelines for camp closure activities of former refugee camps.**

22. *The Representation accepted recommendation 4 and stated that UNHCR has actively engaged UN development agencies in development assistance to refugee host communities and capacity support to the government to manage assets in the former camps under the “UN Delivering as One initiative”. A Joint Programme “Transition from Humanitarian Assistance to Sustainable Development” is presently being implemented. So far, two agreements with Government District Authorities have been concluded, including the ‘no liability’ clauses for UNHCR after the rehabilitation and handover of assets. The Division of Operational Services stated that it has contributed and made use of the camp closure guidelines prepared in the context of Norwegian Refugee Council’s (NRC) Camp Management Project. The original Camp Management Toolkit, prepared by the NRC, was published in 2004, and included guidelines on camp closure. A greatly updated and expanded version was reissued in May 2008, again with full involvement and support of UNHCR. The Division reconfirmed that UNHCR has been working in the context of the Global Camp Coordination and Camp Management Cluster on the production of additional guidelines for camp closure in IDP situations. Recommendation 4 remains open pending the development of the additional camp closure guidelines.*

#### Low implementation rate of European Commission’s AENEAS projects

23. The implementation rate of the multi-year projects CM/201 and CM/202 with a total budget of \$1.25 million in 2008 was only 23 per cent and 15 per cent, respectively, as of September 2008. Both projects are funded by the European Community and their major objectives are to strengthen protection capacities and secure solutions for refugees in Tanzania. The Representation gave as reasons for the low implementation rate, the vacancy of the post of Assistant Protection Officer for the whole of 2007, which affected the preparation of project activities, and the inability to agree with the municipal and country officials on the dates for holding workshops as part of the capacity building activities directly implemented by UNHCR. The Representation further informed OIOS that the causes of the delay have been overcome and it expected the implementation rate to improve for the remaining part of 2008.

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## Project monitoring needs improvement

24. Financial project monitoring performed by the Representation needed improvement. The Programme Section indicated that monitoring visits were performed each quarter and notes for the file were prepared as a result of these visits. However, the majority of these notes for the file were standard one-page documents, which did not state which budget lines had been reviewed, which individual transactions had been test-checked, and what were the findings and recommendations for improvement. As a consequence, there was no system in place to follow-up on the results of the financial monitoring visits in order to improve the implementing partners' system of internal control.

### **Recommendation 5**

**(5) The UNHCR Representation in Tanzania should ensure that adequate financial monitoring visits are performed, evidenced by verification reports, stating which budget lines have been reviewed, what findings were made, which recommendations for improvement were agreed upon and what follow-up activities were done on these recommendations.**

25. *The Representation accepted recommendation 5 and indicated that it has identified the need to have additional resources for better financial and project monitoring. It has filled the posts of Project Control Officer and Senior Supply Officer. Notes for the file on monitoring and verification have been improved.* Recommendation 5 remains open pending receipt of samples of recent notes for the file documenting systematic financial and project monitoring and verification.

26. One of the elements of effective performance monitoring of implementing partners is the possibility to compare the performance indicators per the Sub-Project Agreement to the actual outputs in the narrative SPMR submitted by the implementing partners. For the 2007 sub-projects this comparison was difficult. The structure of the planning and reporting documents for World Vision and the Ministry of Home Affairs was not uniform and did not permit their direct comparison. Also, performance indicators were not expressed in figures or percentage points. For example, the 2007 Sub-Project Agreement with World Vision gave as performance target 'Number of students' or 'Ratio teacher/students' when these targets should be per the UNHCR standards, e.g., '100 per cent of school going children attend school' or 'maximum 40 students per teacher'. OIOS noted significant improvements for the 2008 Sub-Project Agreements due to the application of the Results Based Management approach. Most of the 2008 performance indicators were aligned with the UNHCR standards and indicators.

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Lack of follow-up on recommendations in implementing partners' audit management letters

27. The Representation did not establish a system for follow-up of the recommendations contained in the audit management letters of the two local auditing companies performing the audits of the implementing partner sub-projects. Many useful recommendations were not implemented, for example: installation of fuel flow meters at GTZ; pending fuel theft claim at GTZ in the amount of \$8,000; redeployment of dormant spare parts in the amount of \$52,000 and other assets; and unspent balances not refunded. As a consequence, the 2007 management letters noted the lack of implementation of previous year's recommendations at, for example, TCRS with four outstanding recommendations, and GTZ with two outstanding recommendations. No template existed at the Representation for recording these audit recommendations and tracking their implementation in order to improve internal controls of implementing partners.

**Recommendation 6**

**(6) The UNHCR Representation in Tanzania should ensure that all outstanding recommendations from the implementing partners' audit management letters are tracked, followed-up and implemented.**

28. *The Representation accepted recommendation 6 and stated that a template has been established and that it will be used as a tool to monitor all the local audit recommendations. The Project Control Unit will further improve the template and systematically track the recommendations.* Recommendation 6 remains open pending receipt of the monitoring template and documentation on the improvements made in recommendations tracking by the Project Control Unit.

Unspent balances of \$306,000 relating to 2006 and 2007 sub-projects

29. The Representation had instalments outstanding to implementing partners for both 2006 and 2007, amounting to \$44,000 and \$262,000 respectively, when all sub-projects should have been closed. Implementing partners are supposed to refund the unspent balance together with the submission of the final SPMR. The Representation's monitoring and follow-up of unspent balances with implementing partners had received little attention up to the time of the audit. The Programme Section informed OIOS that the bulk of the outstanding balances will be recovered from the fourth quarter instalments in October 2008.

**Recommendation 7**

**(7) The UNHCR Representation in Tanzania should ensure that all outstanding balances with implementing partners relating to 2006 and 2007 sub-projects for a total**

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**of \$306,000 are recovered as soon as possible and that the sub-projects are closed.**

30. *The Representation accepted recommendation 7 and stated that it recovered 66 per cent of the outstanding amounts for 2006 and 61 per cent of the outstanding amounts for 2007. This process will be further strengthened when the Project Control Sub-Unit will be functional in the next couple of months. Recommendation 7 remains open pending receipt of information on the full recovery of the amounts outstanding from implementing partners for 2006 and 2007.*

## **B. Implementing partners**

### Audit of implementing partners by local audit firms

31. OIOS reviewed the work performed by one of the two local audit firms that had conducted audit certifications of 14 sub-projects of the largest implementing partners for the UNHCR Tanzanian operation. The local audit firm concluded that the accounting system and internal controls of implementing partners were generally satisfactory and unqualified opinions were issued for most sub-projects. Most of the findings pertained to unspent balances not repaid to UNHCR and outstanding previous year's recommendations.

32. During OIOS' review of implementing partners GTZ and World Vision, the focus was therefore on the areas which were not covered by the local audit firms, such as project performance reporting by implementing partners. OIOS also followed up on some of the recurring issues concerning GTZ in the areas of fuel management and workshop activities.

### At World Vision, performance reporting requires strengthening

33. OIOS' review of the 2007 implementation at World Vision in regard to the rehabilitation of roads and bridges, revealed the difficulty to reconcile the figures in the World Vision narrative report with the supporting documents, which were not readily available. OIOS' enquiries about the exact number of kilometres of roads and number of bridges rehabilitated resulted in World Vision producing a second version of the narrative report for the same sub-project containing different figures. The Programme Section at UNHCR could not give OIOS assurance that it had verified both reports. Furthermore, during a visit to the Nyarugusu refugee camp and discussions with World Vision, OIOS found that the drop-out rate for vocational training of refugees – one of the activities of the sub-project - was very high at 50 per cent. However, no action appeared to have been taken by World Vision or UNHCR to rectify this situation.

## **Recommendation 8**

**(8) The UNHCR Representation in Tanzania should ensure that World Vision reports adequately and accurately on the performance achieved for each of the project objectives. The Programme Section should monitor**

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**the performance more thoroughly and take action on objectives not fully achieved by World Vision.**

34. *The Representation accepted recommendation 8 and stated that a follow-up with the partner was carried out. Regarding the issue of vocational training, World Vision Tanzania has stated that the drop outs are normally those who are not interested in taking the final examinations because their objective is not passing examinations but getting the skills for their future use in self employment. Recommendation 8 remains open pending receipt of documentation on the verification undertaken.*

At GTZ, the workshop control system needs improvement

35. The workshop control system established by GTZ did not require prior approval from UNHCR for additional job items added to the original work orders for implementing partner vehicles. Although prior approval from a responsible UNHCR official was requested for additional work orders on UNHCR office vehicles, this was not the case for implementing partner vehicles that were also repaired at the GTZ workshop. This could lead to undue cost of repair of implementing partner vehicles. Furthermore, GTZ did not have a list of standard repair hours needed to perform different activities in the workshop. Therefore, there was no benchmark to evaluate the actual repair hours, which were used as a basis for invoicing.

**Recommendation 9**

**(9) The UNHCR Representation in Tanzania should ensure that Gesellschaft für Technische Zusammenarbeit (GTZ) implements prior approval for additional job items on implementing partner vehicle repairs and that GTZ introduces standard repair times for most of the repair work done in the workshop.**

36. *The Representation accepted recommendation 9 and indicated that it introduced the recommended system for the light vehicles. A comprehensive fleet review has been commissioned by the Representation with the technical expertise of a specialist and is expected to be completed by end March 2009. As part of the review, spare parts procurement, fuel management and repair processes of GTZ will also be reviewed. Recommendation 9 remains open pending the results of the comprehensive fleet review.*

37. OIOS reviewed the internal controls over the receipt, stock-keeping and issuance of fuel at GTZ and concluded that there is a need to install the fuel flow meters in all locations in accordance with the local audit firm's recommendation. The measuring of fuel receipts was done using dipsticks, which is inaccurate. Recently, GTZ installed a fuel flow meter on the Kigoma fuel tank and had procured fuel flow meters for the other locations, but these were not yet installed.

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## Recommendation 10

**(10) The UNHCR Representation in Tanzania should ensure that fuel flow meters are properly installed at all Gesellschaft für Technische Zusammenarbeit (GTZ) fuel tanks.**

38. *The Representation accepted recommendation 10 and stated that fuel flow meters have been installed by GTZ at all stations including Kasulu and Lugufu.* Based on the action taken by the Representation, recommendation 10 has been closed.

## C. Supply chain management

### Procurement activities not adequately planned

39. From September 2007 to September 2008 the Representation carried out local procurement in the amount of \$9.7 million, which consisted mainly of the purchase of fuel, Non Food Items (NFI's) and transport services for repatriation. OIOS assessed that the procurement procedures followed by the Representation were in need of some improvement especially in terms of planning of procurement activities.

40. The 2008 procurement plan was finalized late in March 2008, which shortened the time frame for procurement activities to be carried out. Several procurement cases per the Local Committee on Contracts (LCC) minutes also indicated a lack of proper planning. Cases were submitted to the LCC for approval only after the previous contract had expired or procurement was approved for the local market at a higher cost due to the long delivery time from abroad. The following examples illustrate the above:

- Contract renewal for cleaning and messenger services in Dar Es Salaam, Mwanza and the Old Settlements (\$45,000) was submitted by Administration to the Supply Unit on 8 April 2008 and approved by the LCC on 29 May 2008, while the contract had expired on 31 March 2008.
- Contract renewal for clearance of shipments with Kuehne & Nagel, expiring on 30 April 2008 was handled by the LCC on 30 April 2008 and sent back to the Supply Unit for re-tendering due to high price increases.
- Cleaning contract for SO Kigoma (\$15,000) expiring on 31 July 2007 was handled by the LCC Kigoma on 31 July 2007 and approved by LCC Dar Es Salaam on 28 August 2007.
- Similarly, the office lease agreement of SO Kigoma (\$50,000) expiring on 13 July 2007 was approved by LCC Dar Es Salaam on 28 August 2007
- Security contract for Western Tanzania (\$361,000), expiring on 31 May 2007, was first submitted to the LCC on 30 May 2007, where an extension of 3 months was approved to complete the tendering process. However, during LCC meeting on 28 August 2007, the term was again extended by one more month requiring approval by the Headquarters Committee on Contracts.

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- In another case (LCC on 10 December 2007), the Office procured three photocopiers and printer cartridges in the amount of \$48,000, for which international procurement was not chosen even though international prices were 30 per cent, or \$11,000, lower. The reason given was the long delivery time, which, if planned better, could have been avoided.

### **Recommendation 11**

#### **(11) The UNHCR Representation in Tanzania should ensure that procurement activities are planned adequately.**

41. *The Representation accepted recommendation 11 and stated that it is putting systems in place to improve procurement planning in the future. As the Senior Supply Officer is now in place, this process has been streamlined. The comprehensive procurement plan for 2009 has been completed and will be submitted to UNHCR Headquarters.* Recommendation 11 remains open pending receipt of the procurement plan.

42. The Representation had delegated the procurement of spare parts to implementing partner GTZ. However, GTZ bought the majority of spare parts locally, which was more expensive, and most importantly, as per GTZ, the items were of low quality or not genuine. In 2007, GTZ was only given the budget per the Sub-Project Agreement in local currency for the procurement of spare parts. In 2008, GTZ was given a US\$ budget of \$75,000 for procuring spare parts internationally. However, GTZ procured most of the spare parts locally at a cost which was equivalent to \$263,000. Procurement of spare parts therefore needs better planning from both UNHCR and GTZ, so that it is done more efficiently in international markets. A small portion of the spare parts budget can be kept in local currency for ad hoc urgent procurement of infrequently used items.

### **Recommendation 12**

#### **(12) The UNHCR Representation in Tanzania should ensure that the procurement of spare parts is done more efficiently and effectively through enhanced planning and identifying frequently used items for international sourcing at a higher quality and lower price.**

43. *The Representation accepted recommendation 12 and stated that before 2008, international procurement for spare parts used to be undertaken by UNHCR. The main problem of this system was the lead time between the order and the actual delivery of the items which used to be seven months or more. In 2008 and 2009, UNHCR has provided sufficient funds to GTZ for both international and local procurement of spare parts and the order for 2008 has already been put in place. The technical fleet review will also include a review of the spare part procurement modalities with a view to streamlining the process.* Recommendation 12 remains open pending receipt of results of the review.

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### Asset management requires attention

44. Asset management is in need of improvement. The asset register was not fully up-to-date, especially for items bought or redeployed since the last asset verification in October 2007. For example, some new assets bought locally were identified as not being recorded and redeployed assets to the newly opened offices were not updated for the correct locations. There was a need to do a full asset verification, which is required at least annually, in order to update the asset register, check bar-coding of all assets and make a complete assessment of assets that need to be disposed of or redeployed to other locations.

45. The Headquarters Asset Management Unit (AMU) conducted a mission to Tanzania in September 2008 for training purposes and advice on asset management issues. AMU recommended updating of the asset register and thorough identification of old or broken assets in all locations for disposal. OIOS found that only in a few locations the updating of the asset register had already started, for example, in Field Office Kasulu and Field Office Lugufu.

46. Right of Use Agreements were signed with all implementing partners. However, two implementing partners (Southern Africa Human Rights Network and Southern Africa Extension Unit) had discontinued partnership in 2008 and did not sign a new Sub-Project Agreement, but these implementing partners are still in possession of UNHCR assets. Hand-over of assets is therefore required. The Representation informed OIOS that these implementing partners are still operational on refugee projects with other funding sources, but formal decision of UNHCR assets in their possession was not yet made.

### **Recommendation 13**

**(13) The UNHCR Representation in Tanzania should ensure that a full asset verification is performed as soon as possible, the asset register is updated, old assets are identified for disposal, and assets are returned by Non-Governmental Organizations which have ceased to be UNHCR's implementing partners.**

47. *The Representation accepted recommendation 13 and stated that a full asset verification has already been completed and the data is currently being uploaded into the system.* Recommendation 13 remains open pending receipt of documentation on the actions taken to dispose of old assets and the handover of UNHCR assets still in the possession of former implementing partners.

### Decisions of Local Asset Management Board for recovery of amounts not implemented

48. Despite an active Local Asset Management Board (LAMB) in Tanzania, OIOS found that there were 52 LAMB decisions pending implementation, all relating to recovery of amounts dating from 2003. The total amount approved by the LAMB for recovery is \$85,000, both from staff members (26 cases) and implementing partners (26 cases). Due to the age of these LAMB decisions, some

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staff members have since left the operation and partnership with implementing partners have been discontinued. For example, Atlas Logistique has a recovery outstanding of \$12,000, but is no longer an implementing partner of UNHCR. The Office explained that Atlas Logistique has even left Tanzania and that it will try to recover the amount through UNHCR Headquarters, because Atlas is still in partnership with UNHCR in other country operations.

49. The Board of Auditors already noted the lack of implementation of these LAMB decisions in their audit conducted in July 2007. In response to the Board of Auditors' report, the Representation stated that "Programme and Administrative units have followed-up on pending cases and they will continue to closely follow up on the progress of implementing partners and staff reimbursement cases". However, OIOS was unable to identify any action taken on this issue except that the Secretary of the LAMB had sent out the list of pending cases to Programme and Administration Officers, for follow-up in March 2008 and again in September 2008. In OIOS' opinion, this lack of implementation severely affects the effectiveness of the LAMB and undermines accountability in the office.

#### **Recommendation 14**

**(14) The UNHCR Representation in Tanzania should ensure that all pending Local Asset Management Board (LAMB) decisions are implemented immediately and amounts recovered from both implementing partners and staff. Furthermore, the Representation should ensure that implementation of LAMB decisions is adequately monitored and reported on.**

50. *The Representation accepted recommendation 14 and stated that with the appointment of a focal point, 25 per cent of the cases have been resolved and a further 22 per cent of the cases will be resolved by the end of the first quarter of 2009. For 43 per cent of the cases, follow-up is being made and the remaining 10 per cent is awaiting decisions by UNHCR Headquarters. Recommendation 14 remains open pending the closure of the outstanding LAMB cases.*

#### Lessons should be learned from redeployment of unusable trucks from Sierra Leone

51. As discussed in paragraphs 12 and 13, a decision was taken in November 2007, together with the Supply Management Service (SMS) at Headquarters, to redeploy nine used trucks and their spare parts from Sierra Leone. However, this undertaking ran into multiple problems. Despite assurances from SMS, none of the trucks was roadworthy and they had to be towed out of the port of Dar es Salaam. The extra costs for the transportation, technical evaluation and registration of vehicles amounted to \$145,000. In addition the Representation was obliged to continue renting trucks for the repatriation activities since the nine trucks were unusable.

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52. It appears that no one was held accountable for the direct and indirect financial losses as well as loss of staff time. A decision to sell the trucks on “as-is-where-is” basis was taken by LAMB in August 2008 based on the level of authority of “fully depreciated assets – all cases from field offices within country operation”. However, OIOS is of the opinion that due to the transfer from another operation and the costs involved, the case should also be submitted to the Headquarters Asset Management Board (HAMB) to establish accountability and to draw the lessons learned for the future.

#### **Recommendation 15**

**(15) The UNHCR Representation in Tanzania should submit for approval to the Headquarters Asset Management Board the sale of nine redeployed trucks from Sierra Leone in order to establish accountability and draw the lessons learned for the future.**

53. *The Representation accepted recommendation 15 and stated that the LAMB held a meeting on the issue of unusable trucks and approved the sale of the nine trucks redeployed from Sierra Leone. The minutes of the LAMB meeting were shared with HAMB and a memo is being sent to the Controller to establish accountability.* Recommendation 15 remains open pending receipt of the reply to the memorandum to the Controller and documentation on the measures taken to establish accountability.

#### **D. Administration and finance**

54. In the areas of administration and finance, the Representation generally complied with UNHCR’s regulations, rules, policies and procedures. However, in OIOS’ assessment, improvement is needed in the recovery of open items, tax exemptions, and adequate follow-up on implementation of various audit and inspection recommendations.

##### Delegation of Authority Plan not in compliance with Financial Internal Control Framework

55. The Delegation of Authority Plan (DOAP) set up for the Representation is not in full compliance with the UNHCR Financial Internal Control Framework (FICF). Therefore, the segregation of duties set up is not optimal and should be improved. The following cases were found, which are not in compliance with the FICF:

- In Dar Es Salaam four requisition approvers are also Purchase Order approvers;
- In Dar Es Salaam four receivers are also voucher preparers;
- In the Representation in Dar es Salaam, Sub-Office in Kigoma and Field Office in Kasulu, voucher preparers are also technical approvers and even vendor approvers.

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56. The functions have been assigned to more staff to guarantee continuity in cases of staff absence. The Representation further explained that segregation of duties is guaranteed, because staff members are instructed not to perform the identified functions on the same transactions, however, there was no evidence to show that mitigating controls were in place to prevent this from happening, and there were no written instructions to staff members.

#### **Recommendation 16**

**(16) The UNHCR Representation in Tanzania should ensure that the Delegation of Authority Plan is in full compliance with the Financial Internal Control Framework or mitigating controls are implemented to make up for the functions that could not be properly segregated.**

57. *The Representation accepted recommendation 16 and indicated that it will, to the extent possible, comply with the segregation of duties without hampering its activities. The upcoming DOAP revision is being finalized by the new Finance Officer. Recommendation 16 remains open pending receipt of the Delegation of Authority Plan revision.*

#### Lack of recovery and monitoring of outstanding receivables, including tax exemptions

58. The Representation should give priority to the clearance and recovery of long outstanding open items. The Representation had receivables outstanding in the amount of \$853,000 of which some \$500,000 was outstanding for longer than one year. The situation was of particular concern for most of the medical, travel and operational advances outstanding to staff members dating from 1998. The Finance Section informed OIOS that regular monitoring of open items had received little or no attention since the introduction of MSRP one year ago, because of other priorities. The Finance Section also explained that \$200,000 relates to items that re-appeared at conversion from the Financial Management Information System (FMIS) to MSRP, but were actually recovered and reconciled in FMIS long before the conversion. Similar explanations were given for old outstanding items at Sub Office Kigoma and Field Office Kasulu. The Finance Section is unclear about the reasons for this re-appearance and was to date unable to obtain assistance from Headquarters to reconcile or clear these items.

#### **Recommendation 17**

**(17) The UNHCR Representation in Tanzania should ensure that all long outstanding receivables of \$500,000 are recovered and cleared and the open item accounts are monitored at least monthly.**

59. *The Representation accepted recommendation 17 and stated that 58 per cent of open items under medical advances are cleared and recoveries or adjustments were made with the exception of some items which are being*

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*investigated for clearance or pending adjustment by Budapest Service Centre. The total of medical advance stands at \$102,000 of which \$95,000 are medical bills requested from Pretoria, South Africa. They will be submitted to Headquarters for consideration for Hardship allowance and closure. For the long outstanding operational and travel advances, 54 per cent of the total amounts have been cleared. Old items which appeared at the migration from FMIS to MSRP have been reported to Finance Internal Control Section in Budapest requesting their assistance in clearance of the open items. Recommendation 17 remains open pending receipt of documentation on the closure of all outstanding cases.*

60. The Representation should put in more effort to recover the amount of \$2.2 million related to tax exemptions from the Government of Tanzania. Amounts due covered the years 2003-2007. The Finance Section stated that this figure was inflated because of the problems of uploading data to MSRP. The Representation was making efforts to analyze the Value Added Tax (VAT) and excise duty on fuel claimed but not recovered. For GAPCO company, which was supplying fuel to the Representation in 2003-2005, the outstanding amount was \$108,000. For Engen Petroleum, which was the supplier of fuel in 2005-2006, the amounts not recovered stood at \$165,000.

61. In 2006, the Representation was informed by the Government that refund claims on fuel will be honoured if supported by relevant Government Notices. The Representation did not approach the Tanzania Revenue Authority to get the relevant documents, one of them being the Government Notice No.51 of 13 April 2001, referred to in the 5 February 2007 letter from the Tax Revenue Authority Regional manager in Kigoma on the possibility of refund. The Tanzania Revenue Authority in its letter of 8 November 2006 also suggested that the Representation should approach the Ministry of Finance on the matter of tax exemption. However, this had not been done.

### **Recommendation 18**

**(18) The UNHCR Representation in Tanzania should ensure that all Value Added Tax recoverable amounts are correctly submitted to the Government of Tanzania for refund and cases not honoured should be duly followed up.**

62. *The Representation did not accept recommendation 18 stating that in accordance with legal advice from the UNHCR Headquarters, the Representation was not exempt from VAT and excise duties. The Representation, however, took the matter to the joint UN Operations Management Team (OMT), where it was agreed to tackle the matter as a joint UN issue. OIOS has reviewed the additional information provided and noted that UNHCR is exempt from VAT and import duty, but not from excise duty. As mentioned in paragraph 61, the Tanzania Revenue Authority in their letter dated 8 November 2006 requested UNHCR to provide relevant Government Notices to that effect. The Legal Affairs Section (LAS) in its opinion of 20 March 2007 offered its services to follow up on this matter. OIOS therefore reiterates recommendation 18, which*

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will remain open pending receipt of documentation showing that it has been implemented.

Lack of systematic follow-up on implementation of audit and inspection recommendations

63. The Representation lacked a systematic and timely approach to implementing and monitoring of recommendations by auditors, inspectors and other bodies at Headquarters in order to improve Tanzanian operations. The Representation had recommendations outstanding from the following audit and inspection reports:

- Standard Inspection of UNHCR Operations in Tanzania, September 2005: Three years after issuance of the report, 7 out of 38 recommendations made by the Inspector-General's Office (IGO) are still considered 'in progress'. For two other recommendations, the position of the Representation is that they are closed, while IGO considers them in progress.
- Management Letter of the Board of Auditors (BOA), July 2007: The implementation of some of the BOA recommendations remains slow.

64. Apart from the above, there are other mission reports with recommendations from departments at Headquarters, whose status was unclear and not documented. These include:

- Mission report on Review of Fuel, Fleet, Maintenance and Warehouse, September 2007 by a Consultant and a Logistics Officer of SMS at Headquarters.
- Mission report on review of Asset Management, August 2008 by the Head of the Asset Management Unit at Headquarters.

**Recommendation 19**

**(19) The UNHCR Representation in Tanzania should ensure the regular monitoring of the implementation of recommendations from various internal and external review and oversight bodies to improve operations and centrally document the status of each of the recommendations.**

65. *The Representation accepted recommendation 19 and stated that it is developing a template for centrally documenting the status of implementation and monitoring the recommendations by various oversight bodies. Recommendation 19 remains open pending receipt of the template on monitoring recommendations of internal and external review and oversight bodies, with documentation of the latest action taken to implement the outstanding recommendations.*

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## **V. ACKNOWLEDGEMENT**

66. We wish to express our appreciation to the Management and staff of UNHCR in Tanzania for the assistance and cooperation extended to the auditors during this assignment.

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## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	The UNHCR Representation in Tanzania should establish accurate fleet requirements, perform timely fleet procurement activities, and re-assess changing conditions adequately based on alternative scenarios and cost-benefit analysis in order to avoid increasing fleet hiring costs.	Operational	High	O	Finalization of the comprehensive assessment of the Tanzania fleet and documentation on steps taken to improve short-term and long-term fleet planning for repatriation operations.	Not provided
2	The UNHCR Representation in Tanzania should ensure that proper authority is obtained before releasing project funds for a Supplementary Programme, and that only one payment is made under the Letter of Mutual Intent and a Sub-Project Agreement is signed before any additional funds are transferred to implementing partners.	Compliance	Medium	O	Documentation on the proper release of funds for the Supplementary Programme.	31 December 2009
3	The UNHCR Representation in Tanzania should ensure that all contributions of international implementing partners to UNHCR projects are reflected and quantified in the Sub-Project Agreements and reported on in the Sub-Project Monitoring Reports justifying the payment of headquarters support costs to these partners.	Compliance	Medium	O	Documentation reflecting the partners' contributions in Sub-Project Agreements and SPMRs.	Not provided
4	The UNHCR Division of Operational Services at Headquarters should develop standards and guidelines for camp closure activities of former refugee	Governance	High	O	Development of the additional camp closure guidelines.	Not provided

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
5	<p>camps.</p> <p>The UNHCR Representation in Tanzania should ensure that adequate financial monitoring visits are performed, evidenced by verification reports, stating which budget lines have been reviewed, what findings were made, which recommendations for improvement were agreed and what follow-up activities were done on these recommendations.</p>	Operational	Medium	O	Samples of recent notes for the file documenting systematic financial and project monitoring and verification.	31 March 2009
6	The UNHCR Representation in Tanzania should ensure that all outstanding recommendations from the implementing partners' audit management letters are tracked, followed-up and implemented.	Operational	Medium	O	Monitoring template and documentation on the improvements made in the process of the recommendations tracking by the Project Control Unit.	Not provided
7	The UNHCR Representation in Tanzania should ensure that all outstanding balances with implementing partners relating to 2006 and 2007 sub-projects for a total of \$306,000 are recovered as soon as possible and that the sub-projects are closed.	Financial	Medium	O	Documentation on full recovery of the amounts outstanding from implementing partners for 2006 and 2007.	Not provided
8	The UNHCR Representation in Tanzania should ensure that World Vision reports adequately and accurately on the performance achieved for each of the project objectives. The Programme Section at UNHCR should monitor the performance more thoroughly and take action on objectives not fully achieved by World Vision.	Operational	Medium	O	Documentation showing the verification undertaken.	31 March 2009
9	The UNHCR Representation in Tanzania should ensure that Gesellschaft für Technische	Operational	Low	O	Results of the comprehensive fleet review.	31 March 2009

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
	Zusammenarbeit (GTZ) implements prior approval for additional job items on implementing partner vehicle repairs and that GTZ introduces standard repair times for most of the repair work done in the workshop.					
10	The UNHCR Representation in Tanzania should ensure that fuel flow meters are properly installed at all Gesellschaft für Technische Zusammenarbeit (GTZ) fuel tanks.	Operational	Low	C	Action completed.	Implemented
11	The UNHCR Representation in Tanzania should ensure that procurement activities are planned adequately.	Operational	Medium	O	Receipt of the procurement plan.	Not provided
12	The UNHCR Representation in Tanzania should ensure that the procurement of spare parts is done more efficiently and effectively by enhanced planning and identifying frequently used items for international sourcing at a higher quality and lower price.	Operational	Medium	O	Results of the review showing the correlation between international and local procurement of spare parts.	Not provided
13	The UNHCR Representation in Tanzania should ensure that a full asset verification is performed as soon as possible, the asset register is updated, and old assets are identified for disposal, and assets are returned by Non-Governmental Organizations which have ceased to be UNHCR's implementing partners.	Operational	Medium	O	Documentation on the actions taken to dispose of old assets and the handover of UNHCR assets still in the possession of former implementing partners.	Not provided
14	The UNHCR Representation in Tanzania should ensure that all pending Local Asset Management Board (LAMB) decisions are implemented immediately and amounts recovered from both implementing partners and	Governance	Medium	O	Documentation on the closure of the outstanding LAMB cases.	Not provided

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
	staff. Furthermore, the Representation should ensure that implementation of LAMB decisions is adequately monitored and reported on.					
15	The UNHCR Representation in Tanzania should submit for approval to the Headquarters Asset Management Board the sale of nine redeployed trucks from Sierra Leone in order to establish accountability and draw the lessons learned for the future.	Governance	Medium	O	Reply to the memorandum of the Representation to the Controller and documentation on the measures taken to establish accountability.	Not provided
16	The UNHCR Representation in Tanzania should ensure that the Delegation of Authority Plan is in full compliance with the Financial Internal Control Framework or mitigating controls are implemented to make up for the functions that could not be properly segregated.	Financial	Medium	O	Receipt of the Delegation of Authority Plan revision.	31 March 2009
17	The UNHCR Representation in Tanzania should ensure that all long outstanding receivables of \$500,000 are recovered and cleared and the open item accounts are monitored at least monthly.	Financial	Medium	O	Documentation on the closure of all outstanding cases.	Not provided
18	The UNHCR Representation in Tanzania should ensure that all Value Added Tax recoverable amounts are correctly submitted to the Government of Tanzania for refund and cases not honoured should be duly followed up.	Financial	High	O	Documentation showing that the recommendation has been implemented.	Not provided
19	The UNHCR Representation in Tanzania should ensure the regular monitoring of the implementation of recommendations from various internal and external review and oversight bodies to improve operations and centrally document the status of each of	Governance	Medium	O	Template on monitoring recommendations of internal and external review and oversight bodies, with documentation of the	31 March 2009

Recom. no.	Recommendation	Risk category	Risk rating	C/ O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
	the recommendations.				latest action taken to implement the outstanding recommendations.	

1. C = closed, O = open
2. Date provided by UNHCR in response to recommendations.