



**OIOS**

Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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## **Provision of medical services (MIP and MEDEVAC) by UNHCR in Sudan**

**Compliance with regulations, rules and procedures governing MIP and MEDEVAC needs strengthening**

**7 October 2009**

**Assignment No. AR2008/115/04**

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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: 7 October 2009

REFERENCE: IAD: 09-02969

for *William Peters*  
FROM: Fatoumata Ndiaye, Acting Director  
DE: Internal Audit Division, OIOS

SUBJECT: **Assignment No. AR2008/115/04 – Audit of the provision of medical services (MIP and MEDEVAC) by UNHCR in Sudan**

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 recommendations 3, 4 and 5 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 recommendations 1 and 2. In OIOS' opinion, however, these recommendations seek to address significant risk areas. We are therefore reiterating them 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 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. Janet Lim, Assistant High Commissioner, UNHCR  
Ms. Karen Farkas, Controller and Director, DFAM, UNHCR  
Ms. Maha Odeima, Audit Coordinator, UNHCR  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit Secretariat  
Mr. Moses Bamuwamye, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Special Assistant to the USG-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 the provision of medical services (MIP and MEDEVAC) by UNHCR in Sudan**

OIOS conducted an audit of the provision of medical services (MIP and MEDEVAC) by UNHCR in Sudan. The overall objective of the audit was to assess the adequacy of the arrangements in place for the provision of medical services, i.e., the Medical Insurance Plan (MIP) and Medical Evacuation (MEDEVAC), to staff and dependents in the UNHCR operations in Sudan. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Certain aspects of the internal control system need to be improved to ensure that MIP and MEDEVAC services are carried out in accordance with applicable regulations, rules and procedures. UNHCR has addressed all weaknesses noted, except for the following where information that was not made available to OIOS during the audit needs to be provided:

- The Representation Office, Khartoum (ROK) should ensure that a list of recommended hospitals, pharmacies and doctors in Sudan is available and easily accessible to all staff members of UNHCR Sudan Operations, in order to maintain appropriate medical services and avoid any misuse of MIP;
- ROK should also ensure that price lists of the recommended hospitals, pharmacies and doctors in Sudan are available to all offices in Sudan as the reference for checking “reasonable and customary charges”.

OIOS also identified some suspicious claims which it has referred to the UNHCR Inspector General’s Office for investigation.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the provision of medical services (MIP and MEDEVAC) by UNHCR in Sudan. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. The Medical Insurance Plan (MIP) is operated for the benefit of active and former locally recruited General Service staff and National Officers (hereafter referred to as the subscribers), as well as their eligible family members, serving at designated duty stations away from Headquarters other than those designated in Annex II to the MIP Statutes and Internal Rules. Participation in MIP is automatic for all staff members holding a contract of three months or more. While coverage for family members is highly recommended as a protection against high health care costs, it is voluntary. Retirees and former staff members may also enroll in the plan to benefit from after-service coverage.

3. Medical costs incurred by a subscriber are generally reimbursed at 80 per cent under MIP. There are, however, some services where MIP provides 100 per cent coverage, including immunizations, hospital services and some primary and preventive routine care services for covered dependent children. In addition, the MIP Statutes and Internal Rules contain a "stop-loss clause", which allows for the reimbursement of recognized medical services and medications at 96 per cent, once a participant along with his/her eligible family members has collectively incurred in a calendar year out-of-pocket expenses equivalent to one month of the staff member's net base salary. It also has a "hardship provision", which covers situations where the staff member is faced with expenses that are so significantly over and above the normal limits payable under MIP that it would cause undue financial hardship to the staff member.

4. The UNHCR MIP Statutes and Internal Rules (IOM/057/2007 FOM/060/2007), issued by the Personnel Administration and Payroll Section (PAPS), Division of Human Resources Management (DHRM) govern the application of MIP. Chapter 6 of the UNHCR Staff Administration and Management Manual also covers MIP in respect of its administration and membership. In addition, a UNHCR Memorandum (6-350) was issued on 21 July 1999 to the Representatives, Charges de Mission and Heads of Offices in the field concerning "Submission of Fraudulent MIP Claims".

5. The MIP headquarters is in Geneva. However, the administration of MIP was delegated to field offices in July 1995 to ensure better control of its administration, to reduce delays in reimbursement, and to allow for maximum decision-making to be decentralized at the field level. The UNHCR Representatives and Heads of Offices have the responsibility for the day-to-day administration of the MIP, including the enrolment, processing and reimbursement of claims and the financial control and accounting for settled claims and contributions to MIP. They also have the responsibility to ensure that actions are taken to prevent the submission of fraudulent claims.

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6. At the discretion of field offices, MIP claims may be referred to the Headquarters and Compensation Unit, DHRM in Geneva for advice, especially on difficult or doubtful cases. Guidance may also be sought from the Headquarters and Compensation Unit in case of doubt as to the interpretation of rules. However, it is mandatory for the field offices to submit individual claims, which would exceed four times the MIP reference salary of a staff member, to the Head of the Headquarters and Compensation Unit for decision. In addition, when the UNHCR office in the field believes that a fraud may have taken place in respect of MIP, the Headquarters and Compensation Unit must be informed. Finally, any additional compensation to a subscriber under the stop-loss clause or the hardship provision must be referred to Headquarters for consideration of its merit. Therefore, effectively, the role of Headquarters as regards MIP was reduced in 1995 to advice, guidance and training, when requested, as well as decisions on hardship cases.

7. The UNHCR Representative in Sudan, under his delegated authority, is responsible for the day to day administration of MIP in the UNHCR operations in Sudan. The Human Resources (HR) Unit in the Representation Office, Khartoum (ROK) processed 173 MIP claims for Khartoum, East Sudan and Darfur in 2008, for a total expenditure of \$19,043, and approximately 70 claims in 2007, the total value of which was not available at the time of the audit. In addition to these claims, the Office of the Deputy Representative (ODR), South Sudan directly processed 33 MIP claims in 2008, for a total amount of \$3,583. No claims were processed in ODR in 2007.

8. The purpose of Medical Evacuation (MEDEVAC) is to allow staff members and eligible dependents the opportunity to secure essential medical care or treatment for a severe illness or injury requiring medical intervention that is locally unavailable or inadequate. The MEDEVAC scheme therefore constitutes a form of official travel. It does not constitute any commitment on the part of UNHCR for meeting medical expenses, the reimbursement of which is governed by the appropriate medical schemes. UNHCR is increasingly involved in field activities in hardship duty stations, which typically increases the need for and the frequency of MEDEVAC.

9. Internationally recruited staff members, their spouses and dependent children residing at the duty station, as well as internationally recruited consultants (for service-incurred accidents only), may be evacuated in case of acute illness or injury for the purpose of securing essential medical care or treatment, which cannot be secured locally because of inadequate medical facilities. Locally recruited staff members, their spouses and dependent children, for whom the Organization has not assumed responsibility for relocation to or from the duty station will normally be expected to avail themselves of the facilities available locally. However, when an acute life-threatening medical emergency has occurred, MEDEVAC will be considered also for locally recruited staff, when the available local facilities offer an inadequate response. Staff members on mission status are eligible for MEDEVAC. United Nations Volunteers and project and other staff hired by UNHCR not listed above, or staff of implementing partners, are not eligible for MEDEVAC.

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10. The escorts approved for MEDEVAC purposes are medical escorts (physician or nurse) for an evacuee requiring medical attention during travel and family member escort (for an evacuee who has either a psychiatric condition, is under 18 years, is incapacitated or is a donor). MEDEVAC is not authorized during Special Leave Without Pay, annual leave when the staff member is away from the duty station or place of mission, for entry/periodic/exit medical examinations, or in cases of elective surgical procedures, dental check-up and non-emergency dental treatment.

11. For emergency medical evacuations, the Head of UNHCR Office, in consultation with the UNHCR Medical Service (UMS) of the Division of Human Resources Management (DHRM), approves the place of evacuation, which should normally be the nearest place with adequate facilities for the treatment. In addition, a separate arrangement exists with International SOS (an organization specializing in emergency international medical evacuation, contracted by UNHCR) for MEDEVAC in extreme emergencies. The Head of Office is authorized, in accordance with Annex C of IOM/069/2007 FOM/072/2007 – Medical Evacuation, should the need arise, to arrange medical evacuation travel via International SOS without reference to UMS in extreme medical emergency, where a life-threatening condition exists and where an evacuation by normal commercial air services cannot be organized in view of the gravity of the illness or injury.

12. In respect of MEDEVAC, the policy aspects are the responsibility of DHRM. The medical and clinical aspects of MEDEVAC are under the control of UMS, which is responsible for deciding whether an evacuation is justified, the place for MEDEVAC, as well as the duration of MEDEVAC. MEDEVAC has financial implications in the form of travel costs and Daily Subsistence Allowance (DSA). The travel and DSA costs are settled at the field office upon completion of MEDEVAC. The authority to approve MEDEVAC to the nearest place with adequate facilities for the treatment within the region or the country of home leave, on the recommendation of the UN designated physician, is delegated to the Head of Office in consultation with UMS. In all other cases, prior approval of UMS is required before the MEDEVAC can take place. Detailed procedures have been set out for obtaining these approvals

13. The rules, regulations and procedures concerning MEDEVAC are provided in the following documents

- UNHCR Staff Administration and Management Manual (chapter 7);
- ST/AI/2000/10 – Medical Evacuation, dated 21 September 2000;
- FOM/020/2007 – Processing and Filing of Essential Documentation Pertaining to Medical Evacuations, dated 31 January 2007; and
- IOM/069/2007 FOM/072/2007 – Medical Evacuation, dated 24 December 2007.

14. In the UNHCR operations in Sudan, it is the responsibility of ROK to initiate a medical evacuation in accordance with the relevant rules, regulations

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and procedures. The HR Unit in ROK initiated a total of 15 MEDEVAC cases, involving 12 staff members, for Khartoum, East Sudan and Darfur in 2008. Three cases were processed by ODR in South Sudan in 2008.

15. Comments made by UNHCR are shown in *italics*.

## **II. AUDIT OBJECTIVES**

16. The overall objective of the audit was to assess the adequacy of the arrangements in place for the provision of medical services, i.e., MIP and MEDEVAC, to staff and their eligible dependents in the UNHCR operations in Sudan. Specifically, the audit assessed:

(a) The adequacy and effectiveness of internal controls over MIP and MEDEVAC processes; and

(b) Compliance by the UNHCR Sudan Operations with applicable rules, regulations and procedures governing MIP and MEDEVAC.

## **III. AUDIT SCOPE AND METHODOLOGY**

17. The audit focused on the 2007 and 2008 transactions. OIOS verified 17 high-value claims processed in ROK in 2007 and 2008 for a total amount of \$17,552, and six claims processed in South Sudan for a total amount of \$1,392. The six claims in South Sudan were all made by a single staff member. The MEDEVAC part of the audit covered only transactions in 2008, as the details of cases and related records for 2007 were not available.

18. The audit methodology included interviews with responsible personnel, review and analysis of records and documentation available, and substantive testing of transactions.

19. The audit fieldwork took place during February and March 2009.

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

### **A. Medical Insurance Plan (MIP)**

List of hospitals, pharmacies and doctors with corresponding price lists not established

20. Paragraph 3 of UNHCR Memorandum 6-350 on the Submission of Fraudulent MIP Claims stipulates that UNHCR field offices need to establish a list of hospitals, pharmacies and doctors from where MIP participants may seek medical treatment. This is to maintain appropriate medical services and avoid any misuse of MIP. Such a list should be displayed and/or distributed to all staff

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concerned. ROK had not established a list of hospitals, pharmacies and doctors in Sudan.

21. Paragraph 3 of UNHCR Memorandum 6-350 further states that a price list has to be obtained from the recommended hospitals, pharmacies and doctors and used as the reference for checking "reasonable and customary charges". The concept of reasonable and customary charges is one of the fundamental principles of MIP, as the medical claims should not be automatically reimbursed, irrespective of the costs incurred by the subscriber (MIP Statutes and Internal Rules, clause 5.6.b)). ROK had not conducted a survey of prices in hospitals, pharmacies and doctors in Sudan.

#### **Recommendations 1 and 2**

**The UNHCR Representation Office, Khartoum, in accordance with the UNHCR Memorandum 6-350 dated 21 June 1999, should:**

- (1) Develop a list of recommended hospitals, pharmacies and doctors in Sudan; and**
- (2) Obtain price lists from the recommended hospitals, pharmacies and doctors in Sudan to establish reasonable and customary charges for treatment and hospitalization.**

22. *The UNHCR Representation did not accept recommendation 1 and stated that the list of recommended hospitals and doctors are compiled and updated by the UNDP physician (UN medical centre) on behalf of the UN Common System and shared with all the UN agencies. In fact, the updated list is regularly sent to the agencies by the UNDP physician whenever requested or updated. This list is posted on the UNHCR computer network, where all staff members have access to. OIOS thanks UNHCR for the explanation but regrets that this information was not made available during the audit. Recommendation 1 is reiterated and remains open pending receipt of the list of recommended hospitals, pharmacies and doctors in Sudan.*

23. *The UNHCR Representation did not accept recommendation 2 and stated that the UNDP Resident physician maintains an updated price lists which is normally shared with all the agencies as reference guide for medication charges. Should any receipts be deemed suspicious, the case will be referred to the UNDP Resident physician for confirmation and approval. However, as an internal control measure, random cases are selected for testing. OIOS thanks UNHCR for the explanation but regrets that this information was not made available during the audit. Recommendation 2 is reiterated and remains open pending receipt of the price lists of recommended pharmacies and doctors in Sudan.*

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Failure to properly examine and/or report suspicious MIP claims

24. Paragraphs 7 and 8 of UNHCR Memorandum 6-350 require representations to always review suspicious MIP claims. This should be done, for example, by calling or visiting the office of the physician to verify the validity of the claim, and to check that hospitals, clinics and pharmacies exist, are fully accredited, and approved by competent authorities.

25. In 2008, the HR Unit in ROK detected a case of three doubtful claims from a staff member, whose short-term contract with UNHCR had already been terminated, for a total amount of approximately \$1,200 from the same charity hospital. The HR Officer contacted the hospital authorities, who confirmed that they did not issue the invoices. The claim was duly rejected. Although the HR Officer showed initiative in his inquiry into this matter, the matter was not reported to the Representative, who is held accountable for any financial loss suffered by the MIP.

26. ODR, South Sudan saw in 2008 nearly 40 per cent of the total MIP claims made by one staff member by means of six claims for dependents for a total amount of \$1,392. Most of these claims had a high element of medication charges that could not be attributed to a recommended hospital or doctor and the invoices appeared to have been written in the same handwriting. Further, the dependents seemed to have fallen ill in a cycle. Although the number and total amount of claims in relation to other claims should have raised doubts about the genuineness of these claims, no special inquiry was made in this regard by the Administration prior to the approval of the claims.

27. OIOS will submit the cases identified in paragraph 26 to the UNHCR Inspector-General's Office for further action and will not raise a recommendation.

Non-compliance with clause 5.6.a) of the MIP Statutes and Internal Rules for the payment of MIP claims

28. Clause 5.4. of the MIP Statutes and Internal Rules states that the MIP claim submitted by a staff member or other beneficiary (subscriber) should be screened and monitored for completeness and correctness by the HR Unit. A MIP benefit advice is then prepared by the HR Unit and sent to the Finance Unit. Clause 5.6.a) of the MIP Statutes and Internal Rules stipulates that the appropriate amount pertaining to the subscriber's MIP claim should be reimbursed by the Finance Unit. The subscriber submitting the claim should be provided with a copy of the benefit advice. The Finance Unit should process the payment using the original MIP claim form, which should be kept for auditing purposes. In addition, the Finance Unit should return a copy of the payment voucher to the HR Unit.

29. However, OIOS noted that it was not a practice in ROK to provide the subscriber with a copy of the benefit advice. The subscribers could therefore not assess the amount of the claim approved or follow up on the payment with the Finance Unit. The Finance Unit also relied on the copy of the MIP Claim Form to

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process the payment and did not match the copy with the original before payment. This increased the risk of fraudulent claims. Furthermore, the Finance Unit did not return a copy of the payment voucher to the HR Unit, as required by clause 5.6.a) of the MIP Statutes and Internal Rules.

### **Recommendation 3**

**(3) The UNHCR Representation Office, Khartoum should ensure that the Finance Unit, in accordance with the MIP Statutes and Internal Rules: (a) provides the subscriber submitting a Medical Insurance Plan (MIP) claim with a copy of the benefit advice; (b) processes payments based on the original MIP claim form; and (c) provides a copy of the payment vouchers to the Human Resources Unit.**

30. *The UNHCR Representation accepted recommendation 3 and stated that the recommendation has been fully implemented since May 2009. The HR Unit processes the original submissions/claims and provides the subscriber with a copy of the benefit advice. The original document is then sent to the Finance Unit for further processing of payments, in accordance with the established MSRP procedures. A copy of the payment voucher is sent to HR Unit for their records. Based on the action taken by the Representation, recommendation 3 has been closed.*

## **B. Medical Evacuation (MEDEVAC)**

### Incorrect classification of MEDEVAC expenses

31. Two separate accounts exist for charging the MEDEVAC expenses of professional and local staff. OIOS noticed errors in ROK in the classification of accounts for MEDEVAC travel expenditures in several cases. For examples, expenditures for a total amount of \$1,501 were classified to the account "Local/Regional Travel", instead of "MEDEVAC Travel", and in one case the expenditure was incorrectly charged to the account "Medical Examination". The description of the voucher in this case did not indicate that the expenditure was for MEDEVAC.

### **Recommendation 4**

**(4) The UNHCR Representation Office, Khartoum should ensure that travel expenditures related to Medical Evacuations are correctly classified in the financial accounts.**

32. *The UNHCR Representation accepted recommendation 4 and stated that the recommended procedure has been the norm except in one or two cases where the claim was settled in conjunction with other travel claim and these errors were rectified as soon as it was detected. Based on the assurances provided by the Representation, recommendation 4 has been closed.*

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Post travel formalities not always complied with

33. Internal controls to ensure compliance with post travel formalities for MEDEVAC cases needed improvement in ROK. For example, the HR Unit was required to send the scanned copies of all the travel claims, along with necessary documentation (excluding medical reports), to the GroupWise mailbox ([HOMS00@unhcr.org](mailto:HOMS00@unhcr.org)) at Headquarters after the completion of travel, in accordance with paragraph 82 of IOM/069/2007 FOM/072/2007. This was not done in either ROK or ODR.

34. In addition, staff members did not always submit travel claims immediately upon return to the duty station from MEDEVAC-related travel, in accordance with paragraph 69 of IOM/069/2007 FOM/072/2007. Failure to do so should result in the advance to be recovered from the salary of the staff member (paragraph 79 of IOM/069/2007 FOM/072/2007). A local staff member in the Es Shawak Field Office who obtained a MEDEVAC travel advance amounting to SDG 1,650 (\$825) in November 2008 did not submit the travel claim for six months after the travel. However, the travel advance was not recovered from the salary of the staff member.

**Recommendation 5**

**(5) The UNHCR Representation Office, Khartoum should ensure that all post travel formalities for medical evacuation (MEDEVAC) cases are complied with, in accordance with the policies and procedures governing MEDEVAC.**

35. *The UNHCR Representation accepted recommendation 5 and stated that the recommended procedure has been fully operational since the beginning of the year. Based on the assurances provided by the Representation, recommendation 5 has been closed.*

**V. ACKNOWLEDGEMENT**

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

## 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 Office, Khartoum, in accordance with the UNHCR Memorandum 6-350 dated 21 June 1999, should develop a list of recommended hospitals, pharmacies and doctors in Sudan.	Operational	Moderate	O	Receipt of the list of recommended hospitals, pharmacies and doctors in Sudan.	Not provided
2	The UNHCR Representation Office, Khartoum, in accordance with the UNHCR Memorandum 6-350 dated 21 June 1999, should obtain price lists from the recommended hospitals, pharmacies and doctors in Sudan to establish reasonable and customary charges for treatment and hospitalization.	Operational	Moderate	O	Receipt of the price lists of recommended hospitals, pharmacies and doctors in Sudan.	Not provided
3	The UNHCR Representation Office, Khartoum should ensure that the Finance Unit, in accordance with the MIP Statutes and Internal Rules: (a) provides the subscriber submitting a Medical Insurance Plan (MIP) claim with a copy of the benefit advice; (b) processes payments based on the original MIP claim form; and (c) provides a copy of the payment vouchers to the Human Resources Unit.	Operational	Moderate	C	Action completed	Implemented
4	The UNHCR Representation Office, Khartoum should ensure that travel expenditures related to Medical Evacuations are correctly classified in the financial accounts.	Financial	Low	C	Action Completed	Implemented
5	The UNHCR Representation Office, Khartoum should ensure that all post travel formalities for medical evacuation	Operational	Moderate	C	Action Completed	Implemented

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
	(MEDEVAC) cases are complied with, in accordance with the policies and procedures governing MEDEVAC.					

<sup>1</sup> C = closed, O = open

<sup>2</sup> Date provided by UNHCR in response to recommendations