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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,  
A: United Nations High Commissioner for Refugees

DATE: 15 December 2011

REFERENCE: IAD: 11- 00754

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



SUBJECT: **Assignment No. AR2011/111/01 – Audit of UNHCR Regional Representation for West Africa**  
OBJET:

**Overall results relating to the effective management of UNHCR Regional Representation for West Africa activities were partially satisfactory.**

1. Attached please find the final report on the above-mentioned audit.
2. Annex-I shows the status of recommendations.
3. The audit also identified six opportunities for improvement (see Annex-II). While OIOS will not report on the implementation of these opportunities, we encourage you to implement them to improve the efficiency and effectiveness of your operations. OIOS will review their implementation as part of future audits.
4. Please note that OIOS will report on the progress made to implement its recommendations in its annual report to the General Assembly. OIOS will also report to the Secretary-General quarterly for critical recommendations and annually for important recommendations.
5. We wish to express our appreciation to the Management and staff of UNHCR for the assistance and cooperation extended to the auditors during the assignment.

cc: Mr. Alexander Aleinikoff, Deputy High Commissioner, UNHCR  
Ms. Erika Feller, Assistant High Commissioner (Protection), UNHCR  
Ms. Janet Lim, Assistant High Commissioner (Operations), UNHCR  
Ms. Kumiko Matsuura-Mueller, Controller and Director, Division of Financial and Administrative Management, UNHCR  
Mr. George Okoth-Obbo, Director, Bureau for Africa, UNHCR  
Mr. Valentin Tapsoba, Regional Representative, Regional Representation for West Africa, UNHCR  
Mr. Rohan Wijeratne, Board of Auditors  
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit  
Mr. Moses Bamuwamye, Executive Secretary, IAAC  
Mr. Zachary Ikiara, Chief, Oversight Support Unit, DM  
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS  
Mr. Christopher F. Bagot, Chief, Geneva Audit Service, OIOS  
Ms. Amy Wong, Programme Officer, Internal Audit Division, OIOS

# AUDIT REPORT

## Audit of UNHCR Regional Representation for West Africa

### BACKGROUND

The UNHCR Regional Representation for West Africa (RRWA) in Dakar, Senegal was established in September 2008. The main objectives of RRWA operations are (i) strategic planning, direction and coordination, (ii) advice, support and services, (iii) advocacy and partnerships at the regional level, (iv) management of regional resources, and (v) quality control and oversight. The RRWA covers branch office functions for operations in Senegal and the regional function for 15 countries in the West Africa region with 383 staff as of December 2010. In 2010, the budget was \$80.8 million as shown in Table 1 below.

**Table 1: Budget by country 2010 and 2011**

Country	2010 Budget	2011 Budget
Cote D'Ivoire	16,043,455	10,630,700
Ghana	8,557,847	6,149,000
Guinea	7,269,444	5,539,800
Liberia	7,534,672	5,361,200
Senegal Regional Representation (*)	41,415,636	40,448,900
	<b>80,821,054</b>	<b>68,129,600</b>

(\*) includes activities in Benin, Gambia, Guinea -Bissau, Mali, Nigeria, Sierra-Leone, Togo, Cap Verde, Senegal, Niger and Burkina Faso

The RRWA operation was included in the 2011 risk-based audit plan for UNHCR because it was a newly established regional function which had never been audited and RRWA was performing duties previously performed at UNHCR Headquarters in Geneva.

### OBJECTIVE AND SCOPE

The audit was conducted to assess whether UNHCR had implemented adequate risk management, control and governance processes to provide reasonable assurance regarding the effective management of RRWA activities. The key controls tested for the audit included those related to: (a) risk management and strategic planning; (b) delegation of authority; (c) performance monitoring; and, (d) consultation mechanisms. The audit covered activities for the period September 2008 to March 2011 and field work was conducted from 13 to 31 March 2011.

### AUDIT RESULTS

In OIOS's opinion, UNHCR's risk management, control and governance processes examined were **partially satisfactory** in providing reasonable assurance regarding the effective management of RRWA activities.

Controls were in place to provide reasonable assurance of participatory and consultative decision making at the regional level. Controls were in place to ensure compliance with the existing risk

management and strategic planning, including alignment with UNHCR's policies and guidelines. However, there were areas in need of improvement, as outlined below.

### **Safety and security strategy needed to ensure full compliance with the Minimum Operating Security Standards (MOSS)**

The security strategy was incomplete as it lacked a mechanism to follow up and ensure full compliance with MOSS, weakening the effectiveness of the control. For example, the recommended distance between the building and the road was not complied with and the building was located close to a major traffic road. Regional disaster recovery and business continuity plans did not exist.

- (1) The Regional Representation for West Africa should ensure that the safety and security strategy is enhanced by putting in place disaster recovery and business continuity plans, and fully implementing the Minimum Operating Security Standards at the UNHCR Regional Office in Senegal to safeguard UNHCR staff and assets.**

*The UNHCR Administration accepted recommendation 1 and stated that the UNHCR security plan in which all established procedures are outlined (emergency plan, evacuation plan, etc) was currently operational. It also clarified that the current UNHCR office in Dakar is temporary and efforts were being made to look for new office premises. Meanwhile specific steps were being taken to reinforce the current building's physical security, some of these requiring approval from the mayor's office from whom no response had been received so far. Recommendation 1 remains open pending receipt of evidence that the RRWA is fully MOSS compliant.*

### **Lack of clarity with respect to responsibility of RRWA for countries in its region**

The regional strategies prepared by the RRWA for 2010 and 2011 were not complete and did not comply with IOM58-FOM60/2008 as Cote d'Ivoire, Guinea, Liberia and Ghana had separate Country operation plans with independent budgets. This resulted in the regional strategic plans not including all countries in the region and making it difficult to provide reasonable assurance that a coherent strategy was implemented.

- (2) The Regional Representation for West Africa should request UNHCR Bureau for Africa to provide guidance and instructions regarding its authority over countries in the region especially those that have their own Representatives.**

*The UNHCR Administration partially accepted recommendation 2 and stated that, following the memorandum issued by the Bureau for Africa defining the scope and the roles and responsibilities of the regional offices, the next step was further refining the roles and reporting lines. In this context, the Bureau has, in consultation with operational data management, undertaken preliminary work and planned a regional meeting in the last quarter of 2011 during which the ongoing regionalization efforts would be fully reviewed with the aim of reaching a common understanding and a consensus on areas of responsibility that require adjustments and strengthening. UNHCR agreed, however, that there was a need for formal clarification and communication from the Africa Bureau with regards to the countries the RRWA was supposed to cover, and the corresponding delegation of authority. Recommendation 2 remains open pending receipt of a memorandum formalizing a decision made at the August 2011 meeting reviewing the ongoing regionalization process.*

## **The delegation of authority needs to be clarified**

The delegation of authority framework in its current form is neither adequate nor effective as a key control. Authority over countries with their own Representative was on a negotiated basis as there were no clear written instructions on where the authority started and ended. Furthermore, the delegation of decision-making power from Headquarters to RRWA was not documented. As a result of these control weaknesses, there were gaps and a lack of clarity on what functions had been delegated from Headquarters. Due to the lack of a clearly defined oversight mandate, RRWA was not overseeing countries that have their own Representative. In addition, only one regional administrative body, the Regional Appointments, Posting and Promotions Committee, had been established. Other regional administrative bodies such as the Regional Contracts (or Purchasing) Committee and the Regional Asset Management Board were yet to be established.

### **The Regional Representation for West Africa should:**

**(3) clarify with UNHCR Bureau for Africa the decision making and support functions delegated to RRWA and clearly define the roles and responsibilities, reporting lines and segregation of duties between the Regional Representation and the countries in the region.**

**(4) prepare a coherent regional oversight plan covering all countries in the region and establish the regional administrative bodies such as the Regional Contracts (or Purchasing) Committee and the Regional Asset Management Board.**

*The UNHCR Administration accepted recommendations 3 and 4 and stated that clarification has been sought from the Bureau on the decision making and support functions delegated to the RRWA. Clear roles and responsibilities, reporting lines and segregation of duties between the Regional Representation and all countries in the region have to be more clearly and precisely defined. Additional guidance and instructions on the matter are expected from the Bureau for Africa. Regional bodies such as the Regional Contracts (or Purchasing) Committee and the Regional Asset Management Board have been in place at RRWA since 18 April 2011 owing to the arrival of a Senior Regional Supply Officer in March 2011. Recommendations 3 and 4 remain open pending: (3) receipt of evidence that roles, responsibilities, reporting lines and segregation of duties between the Regional Representation and all countries in the region have been adequately addressed; and, (4) receipt of the regional oversight plan once this has been finalized.*

## **ACKNOWLEDGEMENT**

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

# AUDIT RESULTS

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the Regional Representation for West Africa (RRWA) in Dakar, Senegal.

## II. AUDIT OBJECTIVE

2. The audit was conducted to assess whether the United Nations High Commissioner for Refugees (UNHCR) had implemented adequate risk management, control and governance processes to provide reasonable assurance regarding the effective management of UNHCR Regional Representation for West Africa (RRWA) activities. The key controls tested for the audit included those related to: (a) risk management and strategic planning; (b) delegation of authority; (c) performance monitoring; and, (d) consultation mechanisms. For the purpose of this audit, OIOS defined these key controls as follows:

(a) Risk management and strategic planning – those controls that are designed to provide reasonable assurance that risks and opportunities relating to the planning and implementation of RRWA's activities are identified and assessed and, that RRWA's risk management and strategic planning processes are aligned with UNHCR's policies and guidelines to ensure regional coherence in the design and implementation of regional and country operations plans.

(b) Delegation of authority – those controls that are designed to provide reasonable assurance that delegation of authority from UNHCR Headquarters to RRWA and from RRWA to the country offices is effective and efficient to enable RRWA to discharge its regional roles and responsibilities.

(c) Performance monitoring – those controls that are designed to enable regional monitoring of country operations.

(d) Consultation mechanisms – those controls that are designed to provide reasonable assurance that UNHCR's systems ensure participatory and consultative decision making at the regional level involving stakeholder countries.

## III. AUDIT SCOPE AND METHODOLOGY

3. OIOS conducted this audit from January to March 2011. The audit covered activities of RRWA for the period September 2008 to March 2011.

4. To gain a general understanding of the current practices, processes and activities of RRWA, OIOS interviewed staff at RRWA and reviewed relevant documents including policies, guidelines and procedures relating to regional offices. The audit team then conducted an activity-level risk assessment to identify and evaluate specific risk exposures and to determine whether controls existed to mitigate such risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of written policies and procedures and whether they were implemented consistently.

## IV. OVERALL ASSESSMENT

5. In OIOS opinion, UNHCR's risk management, control and governance processes examined were **partially satisfactory** to provide reasonable assurance regarding the effective management of RRWA activities. Controls were in place to provide reasonable assurance that UNHCR's systems ensured

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participatory and consultative decision making at the regional level. Controls were in place to ensure compliance with the existing risk management and strategic planning, including alignment with UNHCR's policies and guidelines. However, there were areas in need of improvement, as outlined below.

### V. AUDIT RESULTS

#### A. Risk management and strategic planning

##### **Safety and security strategy needed to ensure full compliance with the Minimum Operating Security Standards (MOSS)**

6. The regional security aspects such as security risk assessment, country specific security plan, and security listing of personnel were covered by RRWA together with the United Nations Department for Security and Safety (UNDSS) at the country level. However, the security strategy was not complete because it lacked a mechanism to follow up and ensure full compliance. Furthermore, RRWA did not fully comply with the MOSS. For example, the recommended distance between the building and the road was not complied with and the building was located close to a major traffic road. In addition, regional disaster recovery and business continuity plans did not exist.

##### **Recommendation 1**

**(1) The Regional Representation for West Africa should ensure that the safety and security strategy is enhanced by putting in place a disaster recovery plan and business continuity plan and fully implement the Minimum Operating Security Standards at the UNHCR Regional Office in Senegal to safeguard UNHCR staff and assets.**

7. *The UNHCR Administration accepted recommendation 1 and stated that the UNHCR security plan in which all established procedures are outlined (emergency plan, evacuation plan, etc) was currently operational. It also clarified that the current UNHCR office in Dakar is temporary and efforts were being made to look for new office premises. Meanwhile specific steps were being taken to reinforce the current building's physical security, some of these requiring approval from the mayor's office from whom no response had been received so far.* OIOS acknowledges the steps already taken. Recommendation 1 remains open pending receipt of evidence that the RRWA is fully MOSS compliant.

##### **Lack of clarity with respect to responsibility of RRWA for countries in its region**

8. The Terms of Reference (TOR) for a UNHCR regional office outlines the need for regional offices to design and lead a consultative process with country offices in the region to develop a coherent regional strategy. RRWA prepared regional strategies for 2010 and 2011 in accordance with the regional operations planning process. The strategies were incomplete and did not comply with IOM58-FOM60/2008 as Cote d'Ivoire, Guinea, Liberia and Ghana had separate Country Operation Plans (COPs) with independent budgets. This resulted in regional strategic plans not including all countries in the region.

9. The memorandum from UNHCR's Director of the regional bureau for Africa dated 9 January 2009 on the operationalization of regional offices provided, albeit only in outline form, the reporting requirements of different countries in the region.

### Recommendation 2

**(2) The Regional Representation for West Africa should request UNHCR Bureau for Africa to provide guidance and instructions regarding its authority over countries in the region especially those that have their own representatives.**

10. *The UNHCR Administration partially accepted recommendation 2 and stated that following the memorandum issued by the bureau for Africa defining the scope and the roles and responsibilities of the regional offices the next step was further refining the roles and reporting lines. In this context, the Bureau has, in consultation with operational data management, undertaken preliminary work and planned a regional meeting in the last quarter of 2011 during which the ongoing regionalization efforts would be fully reviewed with the aim of reaching a common understanding and a consensus on areas of responsibility that require adjustments and strengthening. UNHCR agreed, however, that there was a need for formal clarification and communication from the Africa Bureau with regards to the countries the RRWA was supposed to cover, and the corresponding delegation of authority. Recommendation 2 remains open pending receipt of a memorandum formalizing a decision made at the August 2011 meeting reviewing the ongoing regionalization process.*

### Scope to improve segregation of duties between RRWA and the branch office Senegal

11. According to IOM58-FOM60/2008, regional offices are required to guide and monitor the implementation of regional and country operations plans throughout the region. For countries where RRWA has full control and is performing a branch office role such as Gambia, Burkina Faso, Niger, Mali, Guinea Bissau and Cape Verde, RRWA achieves this role by having distinct and dedicated international and local staff managing the programmes in those countries. This allows RRWA staff to focus on providing guidance, monitoring and other oversight activities. RRWA also has branch office responsibilities for Senegal. However, RRWA does not have dedicated international staff to manage the Senegal programme. The regional staff of RRWA manages it, which results in a lack of adequate segregation of duties between the branch office Senegal and RRWA. No proper regional oversight over Senegal operations can take place since RRWA staff would be monitoring and overseeing their own activities. Furthermore, as RRWA staff are managing the Senegal programme, they cannot dedicate full attention to the regional responsibilities.

12. **The Regional Representation for West Africa could improve the segregation of duties between RRWA and the branch office Senegal by having dedicated staff to manage the operations of the branch office Senegal.** *The UNHCR Administration stated that a number of posts that would allow for the segregation of duties was submitted and reviewed by the bureau during the annual planning exercise for 2012-2013 Biennium. Recognizing that this recommendation is meaningful, the overall funding constraints and the prevailing economic climate that continue to affect UNHCR, would not allow the Bureau to create all the extra posts for the RRWA. The bureau supports and will assist RRWA to re-assess its existing capacities with a view to designating and assigning some international and national staff with specific responsibilities for the Senegal country programme. The bureau will enlist the support of Organizational Development and Management Service and any other relevant Headquarters entity to undertake capacity assessment so as to ensure a systematic and sustainable approach. OIOS takes note of the management's response and will not follow-up on this opportunity for improvement.*



### **Development of a regional resource mobilization strategy could improve funding**

13. According to IOM58-FOM60/2008, regional offices should identify and pursue available opportunities to mobilize resources for UNHCR from public and private sources. RRWA had mobilized an amount of \$4.5 million from the Economic Community of West African States (ECOWAS) and the African Development Bank (ADB) for the emergency in Cote d'Ivoire and \$75,000 from Non-Governmental Organizations' partnership for peace building in the region. However, these initiatives were not linked to a regional resource mobilization strategy. The absence of a strategy may prevent UNHCR from having sufficient funds to deliver its mandate in the region.

14. **The Regional Representation for West Africa could develop a regional resource mobilization strategy to capture funds from public and private sectors related to the mission of UNHCR.** *The UNHCR Administration stated that UNHCR partnership with ECOWAS and ADB continues. UNHCR within the region has also been active in submitting proposals to the Spanish Agency for International Development, the European Commission Humanitarian Aid Department and the UN Central Emergency Response Fund, with positive results in terms of contribution. While Headquarters fully understands the need to strengthen resource mobilization in West Africa, current staffing levels limit the scope of coverage that would tap more meaningfully into the potential resource channels in the sub-region. In order for RRWA to strengthen and develop a regional fund-raising strategy, there is need for a resource mobilization position based in Abuja, Nigeria, given the high propensity for ECOWAS to donate to the cause. Meanwhile a regional workshop on fund-raising was organized in Dakar from June 2011 with the participation of 12 countries ( Senegal, Cote d'Ivoire, Liberia, Ghana, Togo, Benin, Sierra Leone, Gambia, Guinea-Bissau, Mali, Nigeria, Guinea). Concrete ideas to be included in the regional strategy for fund-raising were discussed during this workshop and a diverse fund-raising committee constituted. Its first task is to develop the regional strategy, based on proposals from each country .OIOS takes note of the management's response and will not follow-up on this opportunity for improvement.*

### **Procurement planning at the regional level could be improved**

15. RRWA did not have annual procurement plans for all the countries in the region. The lack of a regional procurement plan can lead to the failure to achieve potential savings in terms of using economies of scale for the procurement in the region, getting the best value for money, and procuring in a timely manner.

16. **The Regional Representation for West Africa could prepare an annual regional procurement plan for all countries in the region.** *The UNHCR administration stated that RRWA will take necessary action with countries in its area of responsibility to develop an annual regional procurement plan for 2012 which will be submitted to Supply Management Service (SMS) no later than 31 December 2011. It should be noted however that this is not yet common practice among other regional offices according to SMS. This plan would not include Liberia and Cote d'Ivoire, as these offices have full oversight over their budgets. RRWA will nonetheless work with both as well as with Guinea and Ghana to prepare procurement plans that will be channeled to SMS by the RRWA. With regard to Liberia and Cote d'Ivoire, which are both stand alone countries reporting directly to the Bureau Director, the West Africa desk will coordinate the production and submission of their country specific plans. OIOS takes note of the management's response and will not follow-up on this opportunity for improvement.*

## **B. Delegation of authority**

### **The delegation of authority needs to be clarified**

17. The delegation of authority framework in its current form is neither adequate nor effective as a key control. Authority over countries with their own Representative was on a negotiated basis as there were no clear written instructions on where the authority started and ended. The Budgetary Control Plan (BCP), which all UNHCR offices are meant to use as a tool to outline how authority in the area of budgeting and planning has been delegated, was limited and inadequate. The BCP is part of UNHCR's new FOCUS system, a planning and budgeting tool for which the regional function has not been developed.

18. In 2011 the delegation of decision-making authority from Headquarters was not clearly communicated to the RRWA. UNHCR at Headquarters issued separate Letters of Instruction (LOIs) for Cote d'Ivoire and Guinea which indicated their operational independence. This was contrary to what had been agreed at the meeting of Representatives in the last quarter of 2010 attended by staff from Headquarters, where it was agreed that all countries would be unified under one LOI under the Regional Representation. Similarly, the RRWA only learnt through oral communication from Headquarters that Liberia too would be operationally independent and directly reporting to Headquarters in 2011. Such lack of clearly documented and communicated delegation of decision-making authority from UNHCR Headquarters made it difficult for the RRWA to exercise effective authority over the countries in the West Africa region.

19. In addition, only one regional administrative body, the regional appointments, posting and promotions committee had been established. Other regional administrative bodies such as the regional contracts (or purchasing) committee and the regional asset management board were yet to be established. The lack of regional administrative bodies may lead to inadequate supervision and evaluation of activities and result in mismanagement of resources.

### **Recommendations 3 and 4**

#### **The Regional Representation for West Africa should:**

**(3) clarify with UNHCR Bureau for Africa the decision making and support functions delegated to RRWA and clearly define the roles and responsibilities, reporting lines and segregation of duties between the Regional Representation and all countries in the region.**

**(4) prepare a coherent regional oversight plan for all countries in the region and establish the regional administrative bodies such as the Regional Contracts (or Purchasing) Committee and the Regional Asset Management Board.**

20. *The UNHCR Administration accepted recommendations 3 and 4 and stated that clarification has been sought from the Bureau on the decision making and support functions delegated to the RRWA. Clear roles and responsibilities, reporting lines and segregation of duties between the Regional Representation and all countries in the region have to be more clearly and precisely defined. Additional guidance and instructions on the matter are expected from the bureau for Africa. Regional bodies such as the regional contracts (or purchasing) committee and the regional asset management board have been in place at RRWA since 18 April 2011 owing to the arrival of a Senior Regional Supply Officer in March 2011. Recommendations 3 and 4 remains open pending: (1) receipt of evidence that roles, responsibilities,*

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reporting lines and segregation of duties between the regional representation and all countries in the region have been adequately addressed; and (2) receipt of the regional oversight plan once this has been finalized.

### **Use of the Global Management Accountability Framework (GMAF) as an authority and accountability tool could be improved**

21. UNHCR introduced GMAF in 2008 with regional accountabilities, responsibilities and authorities in all areas of UNHCR's operations. These areas include strategic direction, international protection, programme, external relations, finance, human resources, emergency, security, supply chain, administration, and information and communication technology.

22. Adequate controls were not in place over the implementation of GMAF for the following reasons:

- In general, there was a lack of awareness of how GMAF should be used and how it should be applied as an accountability tool at the regional level. According to senior management at RRWA, while they had heard about GMAF and regional accountabilities, responsibilities and authorities, it was not clear how these needed to be specifically applied to provide accountability, responsibility and authority at the regional level.
- The IOM58-FOM60/2008 made reference to GMAF to provide a more holistic and integrated picture of accountabilities, responsibilities and authorities across the organization. Following finalization of GMAF, no training or guidance was given or requested by RRWA on the application of GMAF in the context of the regionalization process.

23. The absence of GMAF as an accountability tool can be partly attributed to a lack of continuity in the overall regionalization process at Headquarters level due to changes in senior management. Furthermore, no consultation by RRWA or by UNHCR Headquarters on GMAF has taken place since its issuance.

24. **The Regional Representation for West Africa could seek advice from UNHCR Bureau for Africa on getting training and assistance in implementing the GMAF as an authority and accountability tool at the regional level.** *The UNHCR Administration stated that since the rolling out of Management Systems Renewal Project and the implementation of the GMAF as an authority and accountability tool, there is a need to strengthen financial policies and procedures in the West Africa region. This will assist the regional office as well as country offices to improve financial management, resource management, treasury management and financial project control management. To that effect, it is important to organise a regional workshop on financial management in Dakar before year end. This workshop will then be cascaded down to the country offices under coverage. OIOS takes note of the management's response and will not follow-up on this opportunity for improvement.*

## **C. Performance monitoring**

### **Regional monitoring could be improved**

25. According to IOM58-FOM60/2008, regional offices should monitor all UNHCR funded activities or relevant activities carried out by governmental or non-governmental agencies and report on progress toward achieving objectives. Monitoring mechanisms such as reviewing and analyzing reports, regular meetings at country offices, budget monitoring, undertaking field missions, issuing and following up on recommendations at the regional level needed to be strengthened. There was a plan to conduct follow up

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missions at the beginning of each year by each unit. However, due to lack of capacity, the regional representation was monitoring implementation of operation plans in 12 countries instead of 15.

26. In addition, RRWA did not have a list of periodic outputs and deliverables from the country level to monitor implementation of operations plans. Some deliverables such as situation reports, fact sheets, financial and narrative reports from implementing partners (IPs), were sent by country offices on an ad hoc basis.

27. **The Regional Representation for West Africa could develop a list of clear and achievable outputs from country offices on a periodic basis to monitor implementation of the operations plans.** *The UNHCR Administration stated that the Regional Office (RO) Dakar has developed a monitoring matrix to track actual implementation against signed agreements. This matrix describes for each Population Planning Group, specific objectives; impact indicators and targets, outputs and relevant performance indicators and targets including a column to report back on the progress achieved towards performance indicators. A last column is also reserved to insert the level of expenditures by objective for the same reporting period. A memorandum will thereafter be sent to each country in the region requesting representatives to report back to RO Dakar at least on a quarterly basis. A number of support missions will also take place from RO Dakar and further training on standards and indicators and reporting for staff and IPs where and when needed. The matrix will also be used for reporting purpose. It will enable the programme management team to monitor the implementation rate of IPs as well as the direct implementation. The same matrix will be used to measure progress achieved towards targets and for a timely reallocation of resources but also to allow rapid submissions for earmarked funding within the regional fund-raising strategy and to facilitate the reporting on these earmarked funding. A tool to monitor the receipt of narrative and financial reports exists and reminders are periodically sent to ensure a timely receipt of all reports from country offices. Fact-sheets from each of the country in the region will be updated on a monthly basis. OIOS takes note of the management's response and will not follow-up on this opportunity for improvement.*

### D. Consultation mechanisms

#### Consultation with UNHCR Headquarters could be improved

28. IOM58-FOM60/2008 requires that in the performance of its functions a regional office should maintain a close link with the Bureau for Africa and Headquarters' divisions. This implies the need for adequate consultation mechanisms between RRWA and UNHCR Headquarters. While there was evidence of good consultation between RRWA and stakeholder countries through (a) the Country Operations Plan (COP) meetings, (b) periodic sector meetings such as in health, water, sanitation and environment, and (c) senior management team meetings, there was no evidence of adequate and effective consultation between RRWA and Headquarters on the issues affecting the operations of RRWA.

29. This affected both the Headquarters consulting RRWA on issues affecting the region as well as RRWA consulting UNHCR Headquarters on complex issues in the interpretation of its roles and responsibilities. The level of communication was not adequate to address the questions of authority and accountability that faced RRWA.

30. While there was consultation between RRWA and stakeholder countries, there was room for improvement. Surveys are a best practice in gauging client satisfaction on services provided. Training participants completed surveys after each training and consultation took place during regional meetings. There was, however, no formal client satisfaction survey to help RRWA evaluate satisfaction of stakeholder countries with services provided. As a result, RRWA may not have the full picture on its

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perception by stakeholder countries under the purview of the regional office. The opportunity to address some weaknesses may therefore be lost.

31. **The Regional Representation for West Africa could address gaps in consultation with Headquarters.** *The UNHCR Administration stated that needless to say, additional financial and human resources are required to improve regional planning, to bridge current gaps, to provide technical support to countries covered and to ensure effective monitoring and oversight functions. The RRWA and the Bureau for Africa are also looking to organizing an annual consultative meeting to ensure management coherence and effectiveness in delivery.* OIOS takes note of the management's response and will not follow-up on this opportunity for improvement.

AUDIT RESULTS

ANNEX I

**SUMMARY OF RECOMMENDATIONS**  
**Audit of UNHCR Regional Representation for West Africa**

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	The Regional Representation for West Africa should ensure that the safety and security strategy is enhanced by putting in place a disaster recovery, business continuity plan, and fully implementing the Minimum Operating Security Standards at the UNHCR Regional Office in Senegal to safeguard UNHCR staff and assets.	Operational	Important	O	Receipt of evidence that the RRWA is fully MOSS compliant.	31.03.2012
2	The Regional Representation for West Africa should request UNHCR Bureau for Africa to provide guidance and instructions regarding its authority over countries in the region especially countries which have their own representatives.	Governance	Important	O	Receipt of a memorandum formalizing a decision made at the August 2011 meeting reviewing the ongoing regionalization process.	15.03..2012
3	The Regional Representation for West Africa should clarify with UNHCR Bureau for Africa the decision making and support functions delegated to RRWA and clearly define the roles and responsibilities, reporting lines and segregation of duties between the Regional Representation and all countries in the region.	Strategy	Important	O	Receipt of evidence that roles, responsibilities, reporting lines and segregation of duties between the Regional Representation and all countries in the region have been adequately addressed.	15.03.2012
4	The Regional Representation for West Africa should prepare a coherent regional oversight plan for all countries in the region and establish the regional administrative bodies such as the Regional Contracts (or Purchasing) Committee and the Regional Asset Management Board.	Strategy	Important	O	Receipt of the regional oversight plan once this has been finalized.	31.01.2011

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**ANNEX II**  
**OPPORTUNITIES FOR IMPROVEMENT**  
**Audit of UNHCR Regional Representation for West Africa**

Para. no.	Opportunity for improvement	Client comments
12	The Regional Representation for West Africa could improve the segregation of duties between RRWA and the branch office Senegal by having dedicated international staff to manage operations of the branch office Senegal to better fulfill its regional responsibilities and its guidance and monitoring roles.	
14	The Regional Representation for West Africa could develop a regional resources mobilization strategy to capture funds from public and private sectors related to the mission of UNHCR.	
16	The Regional Representation for West Africa could prepare an annual regional purchasing plan for all countries in the region.	
24	The Regional Representation for West Africa could seek advice from UNHCR Bureau for Africa on getting training and assistance in implementing the Global Management Accountability Framework as an authority and accountability tool at the regional level.	
27	The Regional Representation for West Africa could develop a list of clear and achievable outputs from country offices on a periodic basis to monitor implementation of the operations plans.	
31	The Regional Representation for West Africa could address gaps in consultation with Headquarters.	