

## Oversight Mechanisms in UNHCR

1. UNHCR's oversight mechanisms are intended to ensure accountability. **Accountability is defined by UNHCR as an obligation to deliver results for refugees and other persons of concern within a framework of transparency, agreed feasibility, delegated authority and available resources.** UNHCR's mandate to protect and find solutions for refugees and other persons of concern, while ensuring their inherent human dignity, requires the Office to put in place a corresponding system of checks and balances. At the same time, UNHCR has an obligation to account for the use of the financial and material resources which it receives from States and other donors.

### **Individual Accountability**

2. UNHCR has established a Global Management Accountability Framework (GMAF) which maps accountabilities, responsibilities and authorities (ARAs) at the country, regional and headquarters levels. This is complimented by a more specific accountability framework on age, gender and diversity mainstreaming (AGDM) which calls for a cascading set of responsibilities to monitor and measure leadership and achievement in obtaining equitable outcomes for all persons of concern, regardless of age, sex and background. UNHCR staff members are also bound by the Office's Code of Conduct and the UN staff rules and regulations.

### **Oversight Mechanisms**

3. The five standard UNHCR oversight mechanisms are: audit, inspection, investigation, evaluation, and monitoring and performance review.

#### **Audit**

4. Audit is mandated and regulated by the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees<sup>1</sup>. According to Article 12 of the rules, all financial transactions and related activities covered by the rules are subject to audit by internal auditors and the United Nations Board of Auditors [external audit]. Currently, the UN Office of Internal Oversight Services (OIOS) is UNHCR's internal auditor. The Division of Financial and Administrative Management (DFAM) serves as UNHCR's primary liaison with the Board of Auditors and OIOS. It reviews audit findings, coordinates the Office's response to audit reports and prepares overviews of key audit reports and observations. In addition, various units interact with OIOS, depending on the subject matter of the audit.

5. A Memorandum of Understanding (MOU) between UNHCR and OIOS defines the arrangements for internal audit services to be provided to UNHCR by OIOS' Internal Audit Division (IAD). UNHCR would now like to examine the possibility of bringing the internal audit function in-house as is the case with most large operational agencies. The High Commissioner has requested the Inspector General to look into options and submit a proposal.

6. OIOS undertakes regular coordination of its activities with the Inspector-General's Office (IGO), the Board of Auditors, and UNHCR's Policy Development and Evaluation Service (PDES) to minimize the likelihood of duplication, to reduce any potential gaps in oversight coverage, and to enhance the quality of services provided through exchange of information.

#### **Inspection and investigations**

7. Inspection and investigations are conducted by the IGO. The inspection function regards verification of compliance with policies, guidelines, application of best practices, and assessment of the management of UNHCR operations at Headquarters and in the Field. The IGO also undertakes

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<sup>1</sup> See A/AC.96/503/Rev.10 of 12 October 2011

*ad hoc* inspections on specific management issues that cannot be dealt with through the normal management structure. The investigation function is responsible for ensuring that allegations of possible misconduct involving staff members, or any other persons having a direct connection with UNHCR, are properly examined.

## **Evaluation**

8. UNHCR defines evaluation as the systematic, objective and independent analysis and assessment of the Office's policies, programmes, projects, practices and partnerships, focusing on issues of design, relevance, coherence, implementation, impact, effectiveness and efficiency. The evaluation function is located in PDES, which also undertakes policy development and dissemination, and which serves as one of the focal points at Headquarters for research. PDES also acts as a focal point for UN inter-agency evaluations, external evaluations of UNHCR, and real-time evaluations. A consultant is currently working with UNHCR to make recommendations on an expanded evaluation function, with particular attention to 'value for money', the devolution of evaluation activities and the effective utilization and dissemination of evaluation findings and recommendations.

## **Monitoring and performance review**

9. UNHCR has adopted a robust results-based management (RBM) approach that requires the establishment of targets and baselines and the reporting of results. RBM applies to both operational and management activities. The Global Strategic Priorities (GSPs) guide planning and provide a platform for monitoring and reporting on key results. These functions are, as a matter of course, carried out by country operations and Headquarters units with guidance and support from the Regional Bureaux and Divisions. The Division of Programme Support and Management (DPSM) is working closely with the Division of International Protection (DIP) in providing oversight of overall programme performance (including the setting of baselines and targets) in order to monitor the effectiveness of UNHCR's operations and progress towards achievement of the GSPs. DFAM monitors financial performance, compliance with financial rules, and internal control.

## **Independent Audit and Oversight Committee (IAOC)**

10. According to the decision of UNHCR's Standing Committee, the IAOC is established "to assist the High Commissioner and the Executive Committee in exercising their oversight responsibilities in accordance with relevant best practices, industry standards, and the financial and staff regulations and rules applicable to UNHCR." It is charged with providing external, independent, senior-level advice regarding the functioning of audit and oversight in UNHCR and with reviewing internal and external audit, oversight matters, financial management, and reporting.

## **Compliance with audit and oversight recommendations and conclusions**

11. The next step for UNHCR is to establish a mechanism for the senior management review of high risk recommendations and a more comprehensive follow-up to recommendations and conclusions provided by the various oversight bodies.