



# General Assembly

Distr.: General  
18 July 2012  
English  
Original: English

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## **Executive Committee of the High Commissioner's Programme**

### **Sixty-third session**

Geneva, 1-5 October 2012

Item 5 (b) of the provisional agenda

**Consideration of reports on the work of the Standing Committee**

**Programme budgets, management, financial control**

**and administrative oversight**

## **Internal Audit in the Office of the United Nations High Commissioner for Refugees (2011-2012)**

**Report by the Office of Internal Oversight Services**

### *Summary*

This report provides an overview of the internal audit activities undertaken by the Office of Internal Oversight Services (OIOS), Internal Audit Division (IAD), in respect of the Office of the United Nations High Commissioner for Refugees (UNHCR), covering the period 1 July 2011 to 30 June 2012.

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## **I. Introduction**

1. The Office of Internal Oversight Services (OIOS) was established by General Assembly resolution 48/218B, dated 29 July 1994, to enhance oversight in the United Nations. Operationally independent, the role of OIOS is to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the United Nations through internal audit, monitoring, inspection, evaluation and investigation.
2. The Internal Audit Division of OIOS (OIOS/IAD) provides internal audit services to organisations under United Nations Financial Regulation 5.15, which states that entities operating under the United Nations Financial Regulations and Rules (UNFRR) shall be subject to audit by OIOS/IAD and by the United Nations Board of Auditors. As the Financial Rules for Voluntary Funds of the Office of the United Nations High Commissioner for Refugees (UNHCR) are based on the UNFRR, Article 12 of these rules previously referred to audit by OIOS/IAD. On 12 October 2011, the rules were revised to refer to internal audit, rather than OIOS/IAD.
3. A Memorandum of Understanding (MOU) between UNHCR and OIOS defines the arrangements for internal audit services to be provided by OIOS/IAD to UNHCR. The first MOU was signed in April 1997. The MOU has been revisited at regular intervals to ensure that the services provided remain in line with UNHCR's needs. The latest review, which took place in June 2009, was not yet finalized at the time this report was issued.
4. The present report provides an overview of OIOS/IAD activities during the period 1 July 2011 to 30 June 2012. It is submitted in conformity with the MOU, which provides that, in consultation with the High Commissioner, OIOS/IAD will prepare an annual report on internal audit activities for submission to the Executive Committee.

## **II. Audit arrangements**

### **A. Planning, reporting and monitoring processes**

#### **Planning and reporting**

5. An annual risk-based plan, covering the period January to December, was prepared in accordance with the planning process agreed with UNHCR. OIOS/IAD identified high and medium-risk assignments and held discussions with UNHCR management to confirm the assignments identified. No issues were noted in the planning process for 2011 and 2012 work plans covered by this annual report.

#### **Monitoring**

6. OIOS/IAD provided the Inspector General, the Controller and Director of the Division of Financial and Administrative Management (DFAM), and the Head of the Policy Development and Evaluation Service with a monthly status report on work plan progress, which was forwarded to UNHCR management by the Policy and Audit Coordination Unit. On a quarterly basis, assignments were shared and confirmed with UNHCR, and UNHCR and OIOS/IAD management reviewed and approved any changes to the work plan.
7. OIOS/IAD has a Professional Practices Section, which is responsible for the internal quality assurance and improvement programme. This section designs the templates and methodologies under which the OIOS/IAD audits are carried out.

## B. Staffing and funding

### Staffing

8. The number and type of approved staff for 2011 and 2012 are shown in Table 1. Due to budget constraints, UNHCR initially proposed a reduction of three posts (one P-5, one P-4 and one P-3) for 2012. Following discussions, only the P-4 Syria post was frozen, as it was considered unlikely that any audit activity would be possible in 2012.

Table 1

**Number and type of approved posts for 2011 and 2012**

	<i>Geneva</i>		<i>Nairobi</i>		<i>Resident Auditors Pakistan, Syria, Sri Lanka and Senegal</i>	
	2011	2012	2011	2012	2011	2012
Professional	9	9	5	5	4	3
General Service	3	3	1	1	--	--

9. The vacancy situation improved during the reporting period, and as at end-May 2012 only one post of 21 was vacant, and recruitment was nearing completion.

10. To supplement the contribution made by UNHCR, the following staff resources were provided by OIOS without charge to UNHCR:

- Two General Service staff dealing with administration.
- The OIOS/IAD Information Computer Technology (ICT) Audit Section supported Information Technology (IT) audits conducted in the reporting period.
- The OIOS/IAD Professional Practices and Special Assignments Sections provided advice and performed quality control.

### Funding

11. The funding provided over the last four years is shown in Table 2 below. OIOS has maintained a zero-growth budget but experienced problems in 2012 when it was allocated a travel budget of \$186,000 to cover mission travel, which previously averaged around \$300,000 annually. UNHCR is considering an additional allotment to cover costs for the second half of 2012.

Table 2

**Internal audit budget allocated by year against UNHCR budget overall**

	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
Staff costs (\$)	3,554,681	3,306,821	3,314,844	4,038,759
Non-staff (\$)	299,500	380,522	473,999	297,284
Total internal audit (\$)	3,854,181	3,687,343	3,788,843	4,336,043
UNHCR Budget (\$)	2,293,386,692	3,288,729,634	3,308,830,000	3,536,171,160
% of budget	0.17%	0.11%	0.11%	0.13%

## C. Cooperation and coordination

### UNHCR Oversight Committee

12. No Oversight Committee meeting took place during the year in light of the establishment of the Independent Audit and Oversight Committee (IAOC). The first meeting of IAOC took place on 5 and 6 June 2012. OIOS/IAD was invited to the first session and attended the session on internal audit.

### UNHCR Management

13. OIOS/IAD met with Bureau Directors and Representatives throughout the reporting period to discuss timing, scope and objectives of planned and future audit assignments.

14. There was no planned series of meetings with senior management, and OIOS/IAD did not attend any senior management group meetings.

### External audit - Board of Auditors (BOA)

15. Bilateral meetings took place as needed to address audit issues. Quarterly meetings including the UNHCR Controller were established to strengthen audit coordination and planning.

### Inspector General's Office (IGO)

16. During the reporting period, IGO and OIOS/IAD met regularly, usually monthly, to explore synergies in areas such as recommendation control and assignment planning.

### Audit focal point and coordination unit

17. During the reporting period, the Controller was the focal point for OIOS/IAD, and monthly meeting were held where feasible with the Policy and Audit Coordination Unit, located in the Controller's office, to discuss work plan issues.

### Liaison with other oversight bodies

18. OIOS/IAD participated in the 2011 meeting of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions. This group discusses issues of common interest to the UN audit community. OIOS/IAD also liaised with other Geneva and European based audit organisations through informal networks and meetings.

## D. Advisory services

19. During the reporting period, OIOS/IAD was involved in the following:

- Advisory on Procurement Fraud Prevention, in co-ordination with UNHCR's Division of Emergency, Security and Supply (DESS);
- Advisory on the risk-based audits of Implementing Partners, in co-ordination with UNHCR's Division of Financial and Administrative Management (DFAM);
- Presentation on OIOS/IAD UNHCR audit section and internal audit activities, methodology and processes to the New Representatives Meeting in Geneva, September 2011;
- Presentation on internal audit to the Regional Representation for West Africa and Representatives within the region; and,
- Sharing experience on audit recommendation formulation and follow-up with IGO.

20. Other issues that OIOS/IAD raised with UNHCR included the need for developing (1) a comprehensive fraud risk assessment to assess exposures to different types of fraud schemes and scenarios, (2) biometric standards in line with those set by the International Organization for Standardization, and (3) a regional resource mobilization strategy to capture funds from public and private sectors related to the mission of UNHCR.

### III. Overview of results

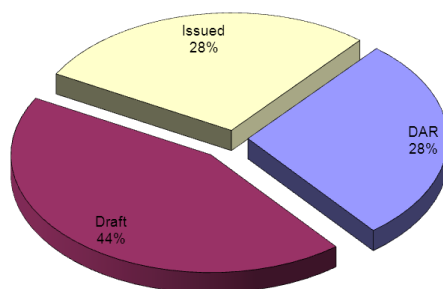
#### A. Audit coverage

21. Annex 1 provides an overview of the status of assignments planned for the reporting period. As compared with the prior reporting period, the number of assignments initiated during the reporting period increased from 20 to 27, and the number at the reporting stage increased from 17 to 22.

22. During the reporting period OIOS introduced changes to the audit reporting process, introducing a draft Detailed Audit Result (DAR) in addition to draft and final reports. The DAR is addressed to the auditee, while the draft and final reports are addressed to the High Commissioner. The various stages of the 22 assignments in the reporting phase at the end of the reporting period are shown in Figure 1. Annex II shows the total number of final reports issued during the period, including those finalised from the prior period.

Figure 1

**Audit assignments in the reporting phase, as at 30 June 2012**



23. During the reporting period OIOS started to provide an overall rating on the adequacy of the controls that were audited. The rating is explained below, and Figure 2 provides a breakdown of the ratings for 23 audits in the draft and final reporting stages at the end of the reporting period (this includes three reports carried-over from prior period at the draft stage):

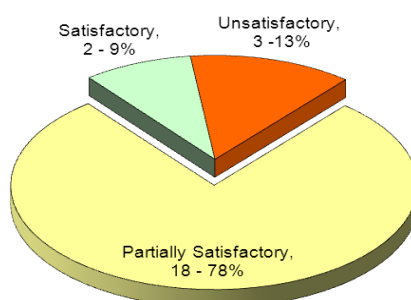
(a) Satisfactory ratings will apply to audit results concluding that, in the opinion of OIOS, governance, risk management, and internal control processes are adequately designed and operating effectively to provide reasonable assurance to management and stakeholders regarding the achievement of control and/or business objectives under review.

(b) Partially satisfactory ratings will apply to audit results concluding that important (but not critical) deficiencies exist in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

(c) Unsatisfactory ratings will apply to audit results concluding that one or more significant and/or pervasive deficiencies exist in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

Figure 2

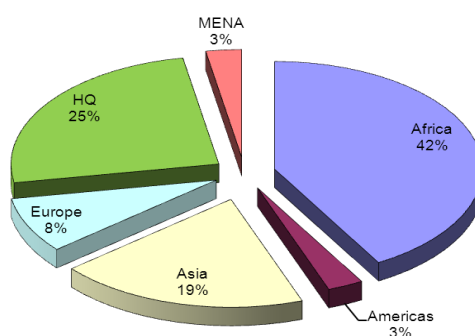
**Rating of audits in draft and final reporting stages, as at 30 June 2012**



24. The audit coverage of assignments by Division and Bureau is shown in Figure 3 and important results are discussed below.

Figure 3

**Audit coverage by UNHCR geographical region, 1 July 2011 to 30 June 2012**



## **B. Headquarters and Information Technology**

25. Details of controls that were confirmed to be working and some of the important results identified in the audits undertaken in 2011 are provided below.

### **Anti-fraud controls in registration, refugee status determination and resettlement**

26. The audit confirmed that effective controls were in place to ensure the integrity of the registration stage of the resettlement process and that sanctions were commensurate with the gravity of fraud so that a robust deterrent message is unequivocally conveyed to the refugee community and to publicize sanctions to facilitate deterrence. Measures underway to strengthen controls include:

- Creation of a global inventory of resettlement fraud occurrences;
- Establishment of a mechanism for a regular review of field office compliance with anti-fraud instructions; and
- Support to field offices to overcome backlogs in resettlement fraud investigations.

**Global Learning Centre (GLC)**

27. The audit was undertaken to examine the adequacy of controls in place for managing training and learning activities, which are critical functions in the highly decentralized UNHCR operation. Management and governance processes had been established, supported by the GLC and the Learning Governance Board. A learning management system had been introduced with on-line access for staff. Work is in progress to strengthen controls through matching organizational priorities and staff training needs. Also a policy for defining the overall responsibility for managing mandatory training is being developed.

**Human resources management functions outposted to the Global Service Centre**

28. This audit examined the adequacy of the controls in place for management of human resources through the Global Service Centre. Controls were in place to ensure compliance with the existing regulatory framework, including instructions, guidelines and an operational human resources manual. Tools for monitoring day-to-day operations -- including regular management and supervision of staff; review of personnel and individual files, Personnel Action Forms and supporting documents; and review of automated daily audit reports with all human resources entries made in the Managing Systems Resources and People (MSRP) human resources management module -- were in place. However, there was a need to establish a mechanism to ensure that, in the absence of workflow in the MSRP Human Resources module, entries have been approved at the right level of authority. A follow-up mechanism for ensuring compliance with rules in relation to travel claims self-certification process was needed, and UNHCR took prompt action by putting in place compliance spot-checks on randomly selected self-certifications submitted by staff members. DHRM has established an adequate framework for performance measurement and quality assessment of support provided to staff members. The Personnel Administration and Payroll Section has set objectives and put in place mechanisms to measure performance against these objectives and to assess the effectiveness and efficiency in certain areas such as processing of rental subsidies, education grants, termination payments and statutory travel claims. Delegation of authority needed to be updated and communicated to staff. Measurable, achievable and time-bound performance indicators had been established.

**Audit of the arrangements for business continuity and disaster recovery for non-PeopleSoft applications in UNHCR**

29. UNHCR had put in place a business continuity and contingency plan to deal with a potential pandemic outbreak. UNHCR focused on identifying critical staff members, maintaining communication among them and managing critical business processes remotely. UNHCR also successfully tested the effectiveness of the communication and the ability to continue critical business processes remotely. Nevertheless, additional controls should be implemented for: (1) establishing a risk assessment process; (2) completing the disaster recovery provisions for the results-based management system and the applications used in field offices; (3) establishing alternative satellite connectivity links for field offices; and (4) consolidating the documentation and information pertaining to business continuity and disaster recovery plans.

**Post-implementation audit of the Performance Appraisal Management System (PAMS) in UNHCR**

30. The implementation of PAMS achieved over 85 per cent adoption in the first year of the system rollout across various duty stations and categories of staff. PAMS supported consistency, enforced mandatory mid-term reviews and provided timely information for other human resources-related actions. However, additional controls should be implemented for ensuring that the system is populated with updated information about the organizational structure.



## C. Field

31. The most important areas identified for management attention arising from the 2011 field audits is the weak management of implementing partners (IPs). Similar issues were identified in last year's report, and UNHCR has initiated a review into this, which is ongoing at the time of issuing this report. The recurrent IP issues in the field offices visited -- Azerbaijan (AR2011/121/01), Chad (AR2011/115/01), Djibouti (AR2011/112/03), Ecuador (AR2011/151/01), the Russian Federation (AR2011/121/02), Zambia (AR2011/113/01), the Regional Representation for West Africa (AR2011/111/01) and Regional Representation for Southern Europe (AR2011/121/03) -- were as follows:

- Failure by UNHCR to follow procedures for IP selection, retention and termination, resulting in the inability to demonstrate that UNHCR is getting the best value for money from IPs.
- Non-compliance by either the IPs or field offices with procedures such as those for performing bank reconciliations, audit certification, procurement planning, renewal of lease, recording of donations and segregation of duties. These weaknesses expose UNHCR to reputation, financial and operational risks.
- Lack of monitoring of receivables, resulting in overpayments to both staff and implementing partners (NGOs).
- Funding constraints, which prevented the country operations from achieving its objectives, *i.e.*, extending help to increased number of refugees.
- Lack of full compliance with security requirements, exposing staff to unnecessary safety and security risks.

32. Most of the issues revolve around a failure of UNHCR field offices to follow documented procedures. In many cases, absolute compliance with these procedures is deemed by field offices to be impractical, although it is also often the case that compliance would improve overall results but is just inconvenient. UNHCR needs to institute controls which ensure that it is aware when field offices have chosen not to adhere to required procedures and consider these instances on a case-by-case basis. A visit from internal audit every few years is clearly not sufficient. It is also the case that the documented procedures are not always optimal, but there appears to be no feedback mechanism for using experience in the field to enhance the procedures that exist. Compliance in general is a significant issue in field offices in a range of areas. UNHCR should address these systemic issues at a corporate level.

## IV. Status of implementation of recommendations

### A. Changes in coding and tracking of recommendations

33. During the reporting period OIOS introduced recommendations under the following three categories:

- Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.
- Important recommendations address reportable deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

- Opportunities for improvement are suggestions that do not meet the criteria of either critical or important recommendations, but rather present opportunities for improvement in governance, risk management or internal control processes to be considered for implementation at the discretion of management.

## **B. Critical results**

34. This section draws attention to issues raised during the reporting period that gave rise to critical recommendations and the status of these issues at the end of the reporting period.

### **Unexplained expenditures under investigation**

35. The audit of one operation identified unexplained expenditures in excess of \$100,000, which are under investigation by the Inspector General's Office. The internal control issues that gave rise to the issue were corrected, and Division of Financial and Administrative Management is considering implications for other field offices.

### **Insufficient attention to clearing accounts receivables**

36. At the time of the audit of the operations in Chad, there were open items totaling \$538,815 that needed follow-up. Of this amount, \$331,078 (61 per cent) related to the period 2003-2009, of which \$291,290 (54 per cent) dated back to 2003. By the time of the draft report the amount outstanding was reduced to around \$60,000. In the case of operations in Gabon, problems with receivables were identified in a number of field offices audited, especially in relation to recovery of value added tax. This issue requires close attention to ensure that amounts are recovered before there is a need for write-off action.

### **Lack of analysis of impact of funding constraints on refugees and lack of accurate estimate to cover basic refugee needs had resulted in below standard camp conditions putting the health of refugees at risk**

37. The UNHCR Representation in Djibouti had been unable to achieve some of its 2010 Country Operation Plan objectives relating to improving the refugee living conditions in Ali Addeh camp, because of funding constraints. The funding for this operation had remained fairly constant in 2009, 2010 and 2011, at about \$7.5 million annually. However, the camp population had grown by 50 per cent from December 2009 to June 2011, which put more pressure on the available infrastructure and services in the camp. At the time of the draft report, action was underway to analyze the impact of the funding constraints on refugee needs and to prepare a plan to indicate when and how compliance with UNHCR camp standards could be achieved.

## **C. Open recommendations more than two years old**

38. At the end of the reporting period, the number of recommendations more than two years old increased from 67 to 86 (Annex III). While implementation is in progress on all of the recommendations, and progress is tracked during the year, OIOS remains concerned at the slow rate of progress of the following recommendations, which are more than four years old and which have a current target for implementation of December 2012:

- Policies and procedures on fleet management: In 2007, OIOS/IAD recommended that UNHCR develop fleet management policies and procedures, which would facilitate global monitoring and controlling of activities and costs. UNHCR hired a consultant in 2011 to perform an in-depth review of the fleet management; objectives for fleet management have now been defined and await senior

management approval, after which procedures will be developed in the form of a fleet manual.

- **Retrenchment benefit:** In 2006, OIOS/IAD recommended the development of a policy for payment of retrenchment benefit to project personnel and IPs. UNHCR maintains that it has no liability for the payment of retrenchment benefits and is considering the matter as part of the overall review of arrangements pertaining to IPs. UNHCR considers that other related areas including policy on “support costs” and “operational costs” for IP arrangements need concurrent review to ensure consistency.
- **Network Security:** In 2007, OIOS recommended that UNHCR look into the effectiveness of and test system security features. The position of Senior Information Security Officer (P-4) has been secured and will be filled as a priority under the transition to the new UNHCR information technology (IT) structure. Once filled, the incumbent will work to address the outstanding issues.
- **Information Security Policy:** In 2008, OIOS recommended the formulation of an information security policy to protect UNHCR’s information assets. UNHCR is awaiting the post of an Information and Communications Technology (ICT) Security Officer to be filled for this recommendation to be implemented.

#### **D. Impact of recommendations closed during reporting period**

39. During the year, 63 recommendations were implemented. The majority of the recommendations closed dealt with actions taken at field level to strengthen local administrative and programme controls. Issues closed that had an organization-wide impact included:

- Establishment by Division of Human Resources Management of standard operating procedures to handle personnel action information received from country offices;
- Issuance of the UNHCR Manual on Security of Persons of Concern;
- Creation of a revised security reporting policy;
- Creation of customised reports to enable a comparison of actual cheques paid versus authorised;
- Procedures to conduct monthly reconciliation between staff and payroll data;
- Procedures for planning of international procurement to assist with annual planning and budgeting;
- Introduction of tools to allow central monitoring of ICT services contracted to third parties.
- Instructions on the financial responsibility of staff members due to gross negligence, which will be issued as Inter-Office Memorandum/Field Office Memorandum, are being finalized. These instructions will be based on administrative instruction ST/AI/2004/3, which deals with gross negligence.

## Annex I

### Status of assignments planned and undertaken in the period

	<i>Assignment number</i>	<i>Assignment Title</i>	<i>Status</i>
1	AT2011/166/03	Post-implementation review of the e-Performance System	Final reporting/ Completed
2	AR2011/141/06	Reintegration cash grant programme for returning Sri Lankan refugees	Final reporting
3	AR2011/121/02	Operations in the Russian Federation	Draft Reporting
4	AR2012/141/01	Operations in Myanmar	Draft reporting
5	AR2011/115/02	Operations in Darfur	Draft reporting
6	AR2012/110/01	Operations in Burundi	Draft reporting
7	AR2011/110/01	Operations in Cameroon	Draft reporting
8	AR2011/112/03	Operations in Djibouti	Draft reporting
9	AR2011/165/01	Private sector fundraising activities	Draft reporting
10	AR2011/141/07	Operations in Japan	Draft Reporting (addition)
11	AR2011/121/03	Regional Representation for Southern Europe (RRSE)	Draft Reporting (addition)
12	AR2011/162/04	Consideration of Staff In Between Assignments (SIBA) for temporary positions	Draft Reporting (addition)
13	AR2011/112/02	Operations in Somalia	Detailed Audit Result
14	AR2011/110/02	Operations in Rwanda	Detailed Audit Result
15	AR2012/112/01	Operations in Kenya (programme and finance management)	Detailed Audit Result
16	AR2011/111/02	Operations in Guinea	Detailed Audit Result
17	AR2012/111/01	Operations in Liberia	Detailed Audit Result
18	AR2012/141/01	Financial Management in Pakistan	Detailed Audit Result
19	AR2011/141/03	Operations in Sri Lanka (Financial management)	Detailed Audit Result
20	AR2012/112/02	Operations in Uganda	Detailed Audit Result

	<i>Assignment number</i>	<i>Assignment Title</i>	<i>Status</i>
21	AR/2012/112/03	Operations in Ethiopia	Detailed Audit Result
22	AR/2012/113/04	Operations in Zimbabwe	Detailed Audit Result (addition)
23	AR2012/167/02	Global Stock management	Audit ongoing
24	AR2012/167/01	Arrangements for security funding and resources utilization	Audit ongoing
25	AR2012/131/01	Operations in Tunisia	Audit ongoing
26	AR2012/141/02	Program Management in Pakistan	Audit ongoing
27	AR2012/121/01	Operations in Serbia	Audit ongoing (addition)
28	AR2011/151/02	Operations in Colombia	Cancelled
29	AR2011/161/01	Implementation of the global resource allocation framework	Cancelled
30	AR2011/162/02	Staff welfare system	Cancelled
31	AR2011/166/01	Arrangements for emergency preparedness and response	Cancelled
32	AR2011/110/03	Operations in the Democratic Republic of the Congo	Cancelled

## Annex II

### Final reports issued in the period

	<i>Assignment number</i>	<i>Assignment Title</i>	<i>Date of Final report</i>	<i>Rating</i>	<i>Important recommendations</i>	<i>Critical recommendations</i>
1	AR2010/160/02	Anti-fraud control mechanisms in the individual case management system (registration, RSD, resettlement)	23-Nov-11	Partially satisfactory	3	-
2	AR2011/121/01	Operations in Azerbaijan	25-Aug-11	Partially satisfactory	5	-
3	AR2011/162/01	Human resources management functions outposted to the Global Service Centre in Budapest	27-Jul-11	Partially satisfactory	3	-
4	AT2011/166/02	Arrangements for Business Continuity and Disaster Recovery for non-PeopleSoft Applications	15-Dec-11	Partially satisfactory	5	-
5	AR2011/113/01	Operations in Zambia	03-Oct-11	Partially satisfactory	2	-
6	AR2011/111/01	Regional Representation for West Africa	15-Dec-11	Partially satisfactory	4	-
7	AR2011/162/03	Global Learning Centre	20-Mar-12	Partially satisfactory	3	-
8	AT2011/166/03	Post-implementation review of the E-Performance System in UNHCR	08-May-12	Partially satisfactory	3	-
9	AR2011/115/01	Operations in Chad	22-May-12	Partially satisfactory	3	-

## Annex III

### Recommendations open for more than two years

<i>Assignment Number</i>	<i>Audit Title</i>	<i>Report Date</i>	<i>Number of Recommendations</i>	<i>Critical Recommendations</i>
AR2003/132/04	Operations in Pakistan	21-Jul-03	1	-
AR2005/162/07	Retrenchment Benefits for Implementing Partner Project Personnel	08-May-06	3	-
AR2006/115/02	Operations in South Sudan	31-Jan-07	1	-
AR2006/166/04	Information and Communications Technology Management	09-Mar-07	1	-
AR2006/121/04	Operations in Turkey	16-Mar-07	1	-
AR2006/161/01	Fleet Management	06-Jul-07	4	-
AR2007/111/01	Operations in Guinea	16-Nov-07	2	-
AR2007/115/02	Operations in Chad	16-Nov-07	1	-
AR2007/115/01	Operations in Khartoum and East Sudan	23-Sep-08	1	-
AR2008/166/01	Information Technology Security (PeopleSoft Applications)	17-Oct-08	7	-
AR2007/161/03	HQ Asset Management Board	14-Nov-08	1	-
AR2008/113/01	Audit of Operations in Malawi	05-Mar-09	1	-
AR2007/141/02	Liaison Office in Manila, Philippines	25-Mar-09	1	-
AR2008/112/03	Operations in the United Republic of Tanzania	06-Apr-09	2	-
AR2008/162/02	Human Resources (PeopleSoft) Module	27-May-09	3	2
AR2008/110/04	Recruitment Process for National Staff in the Democratic Republic of Congo	16-Jun-09	1	-
AR2008/141/04	Operations in Afghanistan	19-Aug-09	1	-

<i>Assignment Number</i>	<i>Audit Title</i>	<i>Report Date</i>	<i>Number of Recommendations</i>	<i>Critical Recommendations</i>
AR2009/112/01	Operations in Ethiopia	20-Aug-09	9	-
AR2009/162/01	Global Payroll (PeopleSoft) Module	02-Oct-09	2	-
AR2008/110/03	Procurement activities in the Democratic Republic of Congo	28-Oct-09	3	-
AR2009/160/05	Medical Evacuation	19-Nov-09	1	-
AR2009/111/03	Operations in Liberia	03-Dec-09	3	-
AR2009/121/01	Operations in Georgia - Selection of IPs	24-Dec-09	1	-
AR2009/160/02	Governance Aspects of Security Management	28-Dec-09	5	1
AR2009/111/02	Operations in Ghana	20-Jan-10	2	-
AR2009/131/01	Iraq Situation in Syria - Education	03-Feb-10	2	-
AR2007/160/03	Relationship with Implementing Partners	25-Mar-10	2	-
AR2009/111/01	Operations in Senegal	26-Apr-10	2	-
AR2009/121/03	Operations in Georgia - Shelter Programme	29-Apr-10	1	-
AR2009/160/04	Internally Displaced Persons and the Cluster Approach	21-May-10	3	-
AR2009/115/04	Participation in the Sudan Common Humanitarian Fund	24-May-10	2	-
AR2009/141/03	Operations in Bangladesh	28-Jun-10	1	-
Total number of recommendations open for more than two years			71	3