

# 2019-2020 Annual Report of the Independent Audit and Oversight Committee (IAOC)

Presented by

Mr. Suresh R. Sharma, Chairman

Ms. Malika Ait-Mohamed Parent, Vice Chair

# IAOC Membership

- Mr. Suresh R. Sharma (Nepal) – Chairman
- Ms. Malika Ait-Mohamed Parent (France) – Vice Chair
- Mr. Honore Ndoko (Cameroon)
- Mr. Egbert Kaltenbach (Germany)
- Ms. Bushra Malik (Pakistan)

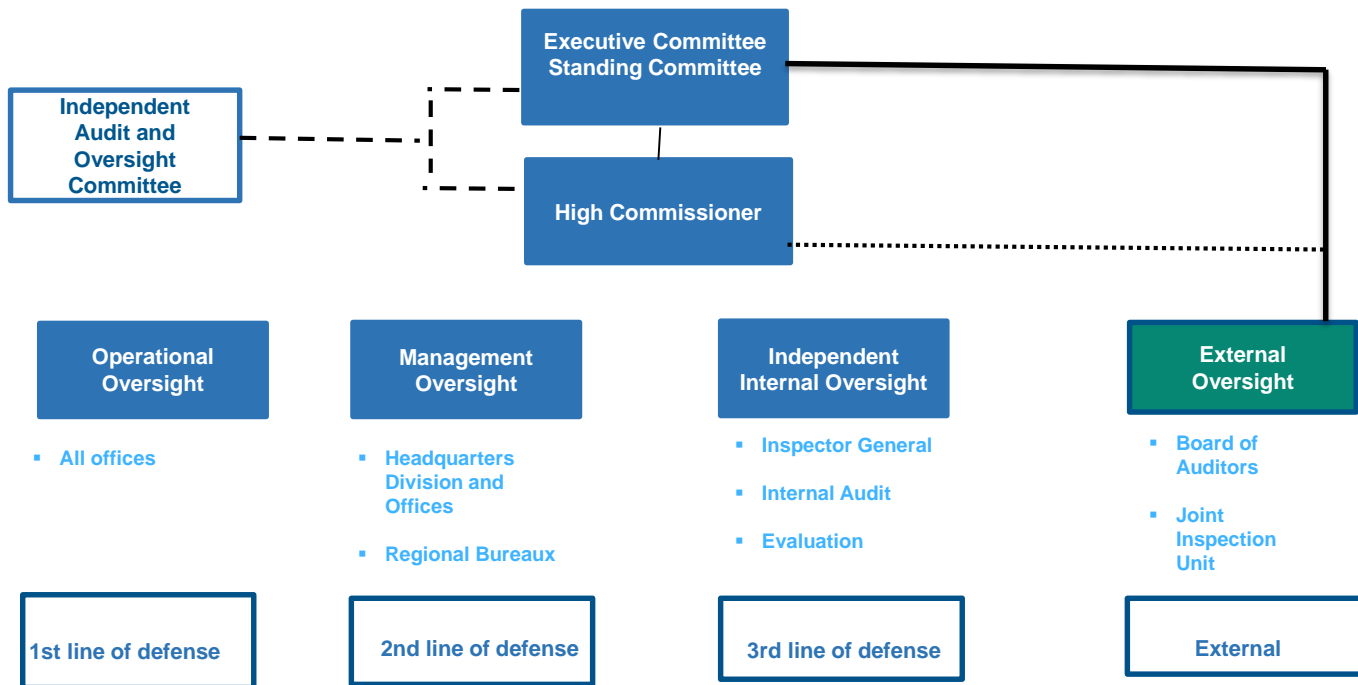
# IAOC Sessions

- 22nd Session - October 21-23, Geneva
- 23<sup>rd</sup> Session - March 16-18, 2020 , Virtual
- 24<sup>th</sup> Session - June 22-24, 2020, Virtual

# Purpose of IAOC

Advisory body to assist the High Commissioner  
and the Executive Committee in exercising their  
Oversight responsibilities

# UNHCR Oversight Regime



# External Oversight – Board of Auditors

- Work-plan for 2019 Audit
- Unqualified Audit Opinion for 2019
- Management Audit Conclusions
  - Successful Regionalization
- Matters of Emphasis
  - Impact of Covid-19
  - Expenses of Implementing Partners

# External Oversight - JIU

Key JIU studies on UN System organizations

- Oversight Committees
- Investigation Function
- Enterprise Risk Management

# Independent Internal Oversight – Inspector General’s Office

- Policy on Independent Oversight
- Consolidated Analysis of Oversight Recommendations
- Consolidated options for Oversight after Covid-19



# Independent Internal Oversight – Investigations

- Peer Review of Investigation Function
- Completing the misconduct investigation process
- Joint UN efforts to enhance investigation capacity in Implementing Partners

# Independent Internal Oversight – Internal Audit (OIOS)

- Work plan-2020
- Risk-coverage by internal audit
- Adjusted audit-plan and use of remote auditing
- Temporary suspension in issuance of Internal Audit Reports
- Recommendations follow up

# Independent Internal Oversight – Evaluation

- Review of Evaluation Workplan
- Relevance of evaluation findings
- Coordination with other oversight functions

# Management Oversight – Enterprise Risk Management

- Review of plans and achievements
- Maturity “established”; tone at the top the key enabler
- Convergence of Operational and Strategic risks
- Mitigation work plan in the performance management system

# Management Oversight – Change Management

- Procedures supporting the Regionalization and Decentralization
- Strengthening HR and other tools
- Holistic view of Change Management projects

# Management Oversight – Finance and Administration

- Financial Statement with manageable deficit
- Changes in unfunded liability due to discount rate change
- Flexibility during Covid-crisis; readiness for uncertainties
- Minimization of write-offs and bad debts
- Verification of Implementing Partners' expenses
- Preparation of the first Statement of Internal Control

# Management Oversight – Strategic Planning and Results

- Progress on Results Based Management
- Multiyear planning and multiyear funding
- Scenario planning

# Management Oversight – Information Systems and Technology

- Services during Covid Crisis
- Strengthened Cyber Security
- Opportunity for holistic management of assets and connectivity
- Periodic training on cyber security



# Management Oversight – Operations

- Progress on Regionalization in specific areas
- Impact on operations and Persons of Concern
- Oversight responsibilities

# Other Advisory matters

- Advice on the appointment of the Inspector General
- Represent UNHCR at the meeting of UN wide Oversight Committee **Chairs/Vice-chairs**

# Discussion

Queries and Response

Thank you!