



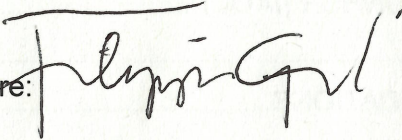
UNHCR

United Nations High Commissioner for Refugees
Haut Commissariat des Nations Unies pour les réfugiés

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Policy on Independent Oversight

Approved by: Filippo Grandi, United Nations High Commissioner for Refugees

Signature: 

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CONTENTS

I. PURPOSE	1
II. SCOPE.....	1
III. RATIONALE	2
IV. COMMITMENTS	2
V. INTERNAL INDEPENDENT OVERSIGHT FUNCTIONS	3
A. <i>Internal Audit</i>	3
B. <i>Inquiry</i>	4
C. <i>Investigation</i>	4
D. <i>Evaluation</i>	6
VI. EXTERNAL INDEPENDENT OVERSIGHT FUNCTIONS	6
A. <i>External Audit</i>	6
B. <i>External Inspection</i>	7
C. <i>External Investigation</i>	8
D. <i>External Evaluation</i>	8
E. <i>Independent Audit and Oversight Committee of UNHCR (IAOC)</i>	8
VII. COHERENCE OF OVERSIGHT ACTIVITIES	9
VIII. FOLLOW-UP ON FINDINGS AND RECOMMENDATIONS	10
IX. ROLES AND RESPONSIBILITIES	10
A. <i>High Commissioner</i>	10
B. <i>Inspector General</i>	11
C. <i>Senior Executive Team (SET)</i>	12
D. <i>Directors and Representatives</i>	12
E. <i>UNHCR Personnel and Parties having Contractual Arrangements with UNHCR</i>	13
F. <i>Persons Performing Independent Internal Oversight Functions</i>	13
X. TERMS AND DEFINITIONS	14
XI. MONITORING AND COMPLIANCE	16
XII. DATES	16
XIII. CONTACT.....	16
XIV. HISTORY	16
XV. REFERENCES	16

I. PURPOSE

1. Independent oversight functions play an important and specific role in fostering accountability, integrity, transparency and continued improvement. They provide independent assurances to the High Commissioner, governing bodies, and other stakeholders on the effectiveness and efficiency of UNHCR operations and use of resources; the management of key risks; opportunities seized; achievements, challenges and areas in need of improvement; as well as the integrity of its operations and its workforce. The High Commissioner is therefore committed to having professional and fully effective independent internal oversight entities, and ensuring that they receive the support and cooperation required and due attention and follow-up to their findings.
2. This Policy sets out UNHCR's independent oversight framework to support this commitment. The aim of the framework is to promote and enhance organizational accountability by a) defining and confirming the authority and responsibilities of the different internal independent oversight functions of UNHCR; b) describing briefly the complementary roles played by external independent oversight functions; c) assigning or affirming the UNHCR entity responsible for liaison with and support to these entities; and d) setting the roles and responsibilities of key UNHCR entities, including for follow-up to independent oversight's findings and recommendations.

II. SCOPE

3. This Policy covers internal and external independent oversight functions relevant to UNHCR:
 - a) UNHCR's internal independent oversight functions are: internal audit, inquiry, investigation and evaluation; and
 - b) The external independent oversight entities described in this policy are: the Independent Audit and Oversight Committee (IAOC), the UN Board of Auditors (BoA), the UN Joint Inspection Unit (JIU), the UN Office of Internal Oversight Services/Investigations Division (OIOS/ID) and the UN Office of Internal Oversight Services/Inspection and Evaluation Division (OIOS/IED). Whilst JIU, BoA, OIOS/ID and OIOS/IED are part of the larger United Nations oversight mechanism, they do not provide oversight to UNHCR alone. IAOC is considered external oversight for the purpose of this Policy as the Committee consists of external members who exercise their duties on a part-time and unremunerated basis.
4. The Policy articulates the roles and responsibilities of UNHCR Representations, Regional Bureaux, Divisions and other Headquarters entities to ensure follow-up of the findings and recommendations resulting from the oversight functions covered in the Policy. It does not seek to define or otherwise vary the overall management, oversight and assurance responsibilities of those entities as elaborated in the respective organizational instruments and sources.
5. This Policy applies to all UNHCR personnel, partners and other parties with whom UNHCR has a contractual arrangement, subject to the conditions in those agreements.
6. Compliance with this Policy is mandatory.

III. RATIONALE

7. UNHCR's Strategic Directions affirm UNHCR's commitment to ensure principled and pragmatic approaches and accountability to the people we serve, and to enhance UNHCR's ability to analyze and learn. It also commits the Organization to optimize its independent oversight services and the interfaces between them. The High Commissioner has introduced changes to the structure of the Office of the Inspector General (IGO) and its key roles and responsibilities. This Policy formalizes these changes, captures the independent oversight structure and entities in one consolidated oversight framework, and addresses coherence between the entities and responsibilities for follow-up to findings and recommendations.
8. The Policy is consistent with directives, guidance and recommendations of United Nations oversight bodies, and reflects best practice in governance, including the concept of the Three Lines of Defense model¹ accepted by the High Level Committee on Management of the United Nations.

IV. COMMITMENTS

9. The High Commissioner is committed to ensuring that UNHCR:
 - a) Activities and operations are managed effectively and efficiently, including through preventive and pre-emptive measures that minimize the need for remedial action;
 - b) Has a strong culture of accountability and integrity, and that members of its workforce adhere to the highest standards of personal and professional conduct;
 - c) Maintains a zero-tolerance policy on sexual exploitation and abuse and all forms of misconduct, taking all possible steps to raise awareness and to improve prevention, detection and response; and
 - d) Is a learning Organization, pro-actively seeking feedback on good practices and areas for improvement.
10. Various steps have been taken in recent years to strengthen the integrity of UNHCR operations and renew accountability to the people it serves. These include the launch of Risk Management 2.0 in September 2017; the issuance of the Handbook on Fraud and Corruption Prevention, Detection and Reporting at UNHCR in 2017; the issuance of the Policy and Operational Guidelines on Addressing Fraud Committed by Persons of Concern in September 2017; appointment of a Senior Coordinator on Prevention of and Response to Sexual Exploitation and Abuse and Sexual Harassment in March 2018; issuance of the Policy on Age, Gender and Diversity in March 2018; and the issuance in August 2018 of a revised and strengthened Administrative Instruction on Protection against Retaliation.
11. While continuing the strengthening of management responsibilities and actions, it is recognized that independent oversight functions as the 'third line of defense' also play an important and specific role in fostering accountability and integrity. They present processes to ensure organizational, programme, financial, operational performance and accountability, and effectiveness of internal controls, including prevention and detection of fraud and misconduct. More specifically, they assess whether the Organization's:

¹ Conclusions of the Twenty-eighth Session of the High Level Committee on Management (HLCM), CEB/2014/5 of 7 November 2014; and related RISK MANAGEMENT, OVERSIGHT & ACCOUNTABILITY MODEL FOR THE UN SYSTEM, Chief Executives Board, High Level Committee on Management (HLCM), Twenty-eighth Session, 8 October 2014, CEB/2014/HLCM/14/Rev.1, 10 October 2014 approved by the Finance & Budget Network.

- a) Activities are fully in accordance with UNHCR’s mandate;
 - b) Operations and activities are conducted effectively and efficiently, and assets are safeguarded;
 - c) Objectives are achieved, and lessons learnt are disseminated and incorporated into the decision-making processes;
 - d) Funds are fully accounted for and used in full compliance with the Financial rules for voluntary funds administered by the High Commissioner for Refugees²;
 - e) Significant risks are recognized and addressed;
 - f) Personnel adhere to policies, standards and procedures, including the standards of professionalism, integrity and ethics; and
 - g) Reported instances of possible misconduct by UNHCR personnel and by third parties with a contractual relationship with UNHCR are assessed and, where warranted, are investigated and relevant sanctions are subsequently decided and implemented.
12. Therefore, to achieve the high level commitments, UNHCR must have professional and fully effective independent internal oversight entities, that receive the support and cooperation required, and with timely and appropriate follow-up by management to their findings and recommendations.

V. INTERNAL INDEPENDENT OVERSIGHT FUNCTIONS

13. The internal oversight functions are described below, with corresponding structures, roles and responsibilities, and authorities.

A. Internal Audit

14. The purpose of the internal audit function is to provide independent and objective assurance and advisory services that contribute to continuous organizational improvement. Internal audit recommends actions to remediate weaknesses identified in the adequacy and effectiveness of UNHCR’s governance, risk management and internal control processes. These activities are carried out to provide reasonable assurance to the High Commissioner, the Independent Audit and Oversight Committee (IAOC) and the Executive Committee of the High Commissioner’s Programme (ExCom) that the Organization’s processes are functioning as intended to enable UNHCR to achieve its stated goals and objectives.
15. The internal audit function is performed by the UNHCR Audit Service of OIOS. The Memorandum of Understanding³ (MoU) between the High Commissioner and the Under-Secretary General (USG) for OIOS sets out in more detail the agreement between UNHCR and the OIOS on the internal audit function performed by OIOS for UNHCR. The UNHCR Audit Service of OIOS is conducting its work in accordance with the Institute of Internal Auditors’ Professional Practices Framework⁴, and in accordance with the terms of the above-mentioned MoU.
16. OIOS publishes all Final Audit Reports on its website, with the USG OIOS having the discretion to modify or withhold specific (parts of) final Audit Reports from the public

² A/AC.96/503/Rev.10

³ Signed in March 2018 - <https://intranet.unhcr.org/content/dam/unhcr/intranet/organization-leadership/oversight/documents/english/guidance-materials/MoU%20UNHCR%20OIOS.PDF>

⁴ <https://global.theiia.org/standards-guidance/Pages/Standards-and-Guidance-IPPF.aspx>

domain⁵. It also provides an annual report to ExCom on internal audit activities, resources, significant risk and control issues highlighted by audits, and on the status of actions taken or planned by management to implement audit recommendations.

17. The IGO is responsible for administering the Memorandum of Understanding with OIOS on behalf of UNHCR, and for providing the necessary support to facilitate the work of the UNHCR Audit Service of OIOS.

B. Inquiry

18. An inquiry is an independent official examination into a matter that presents, or may present, a high risk to the Organization. The inquiry function is performed under the direction of the Inspector General.
19. An inquiry may be:
 - a) In response to incidents involving fatalities of UNHCR personnel or violent attacks on UNHCR personnel, operations or premises where these fatalities, major injuries or large-scale damages result in actual or potential reputational damage or major financial or material losses to UNHCR. Such inquiries are normally conducted by the Investigation Service; or
 - b) Research into matters or other events that could directly impact, or pose a serious risk to, the Organization's responsibilities, reputation, interests or operations. Such inquiries are normally conducted by the Strategic Oversight Service.
20. Without limiting the scope of the function, an inquiry may complement management reviews and may entail research, analysis, and fact-finding, using information from any source. In conducting inquiries, the IGO will consult and cooperate with entities (both internal and external) as required to achieve a quality outcome.
21. The Inspector General initiates, approves, and decides on all matters pertaining to the conduct of an inquiry, including which standards to apply. The High Commissioner may also request an inquiry to be initiated, in which case the IGO will develop the terms of reference in consultation with the High Commissioner.
22. The Inspector General approves the final report on the findings of the inquiry and submits it to the High Commissioner for a decision regarding follow-up action. If the Inspector General decides to close an inquiry without achieving its objectives, the Inspector General will inform the High Commissioner in writing of the reasons for closure.

C. Investigation

23. An investigation is a process to gather information in order to establish the facts and conclude whether UNHCR personnel, partners or other parties with whom UNHCR has a contractual link engaged in conduct that may amount to misconduct. The investigation is administrative in nature and not a criminal investigation. It does not make a legal determination about whether the established facts legally amount to misconduct.⁶

⁵ Resolution adopted by the General Assembly on 29 December 2014, 69/253. Review of the implementation of General Assembly resolutions 48/218 B, 54/244, 59/272 and 64/263, 29 January 2015. Specific internal audit reports can be modified or withheld at the discretion of the Under-Secretary-General for OIOS.

⁶ See UNHCR/AI/2018/18 "Administrative Instruction on Misconduct and the Disciplinary Process" of 14 December 2018.

24. The IGO has the sole authority in UNHCR to investigate suspected misconduct involving UNHCR personnel, partners, and other parties with whom UNHCR has a contractual arrangement, subject to the conditions in those agreements. The Head of the Investigation Service has the delegated authority from the Inspector General to oversee the investigative work of the IGO, including the opening and closing of investigations.
25. The Investigation Service:
- a) Performs investigations to determine the veracity of allegations of misconduct implicating UNHCR personnel, partners, and other parties with whom UNHCR has a contractual arrangement, subject to the conditions in those agreements, in accordance with the provisions outlined in the Administrative Instruction on Conducting Investigations in UNHCR (UNHCR/AI/2019/15);
 - b) Gathers, collates, processes and analyses information in order to prevent or mitigate risks of, or detect or disrupt misconduct;
 - c) Ensures that reports of suspected misconduct by partners and their personnel are properly investigated, as per the responsibilities incorporated in the Partnership Agreement;
 - d) Provides independent and objective advice and assurance to the Inspector General and the High Commissioner in relation to the investigative work of the Service; and
 - e) Provides independent and objective advice and recommendations, as appropriate, to management in relation to issues requiring attention or remedial action and to mitigate possible risks identified by the work of the Service.
26. The Investigation Service will not conduct an investigation in the following situations:
- a) Reports of suspected fraud committed by persons of concern who do not have contracts with UNHCR. Such reports shall be dealt with in accordance with the “UNHCR Policy on Addressing Fraud Committed by Persons of Concern”⁷, which provides the policy framework for the prevention, detection, and response to fraud committed by persons of concern. However, when the alleged fraud committed by a person of concern also implicates a member of UNHCR personnel or a person or an entity with a contractual arrangement with UNHCR, the matter must be reported to the IGO and any action taken under the Policy UNHCR/HCP/2017/3 shall cease until the IGO has given its advice;
 - b) Reports of suspected misconduct implicating the High Commissioner or senior staff of the Executive Office. In accordance with the MoU signed between UNHCR and OIOS⁸, such reports must be referred to the Investigation Division of the Office of Internal Oversight Services (OIOS) at the United Nations Headquarters in New York via their webpage: <https://oios.un.org> (follow the link “Report Wrongdoing”) or by other means directly to OIOS; and
 - c) Situations where the Investigation Service considers that conducting the investigation could give rise to an actual conflict of interest or a reasonable perception of a conflict of interest shall be referred by the IGO to external consultants, experts or investigative bodies including those of the United Nations, its Funds, Programmes, Related Organizations, Specialized Agencies and other entities of the United Nations System.
27. Reports of suspected misconduct implicating a UNHCR personnel in respect of actions or omissions before joining UNHCR may be referred by the IGO to the appropriate

⁷ UNHCR/HCP/2017/3 of 28 September 2017, UNHCR Policy on Addressing Fraud Committed by Persons of Concern.

⁸ <https://intranet.unhcr.org/content/dam/unhcr/intranet/organization-leadership/oversight/documents/english/guidance-materials/MOU%20between%20OIOS%20and%20UNHCR%20on%20Investigation%20and%20Inspections.pdf>

investigative authority. Given the possible risks to UNHCR's operations and reputation, the IGO may consider conducting an investigation or joint, collaborative and mutually serving investigations. The same applies in respect of suspected misconduct implicating personnel of another United Nations entity or third party with which UNHCR has a contractual arrangement. In such cases, the IGO will take into consideration any existing agreement between the parties.

28. The Administrative Instruction on Conducting Investigations in UNHCR (UNHCR/AI/2019/15) sets out in more detail the Investigation process, the roles and responsibilities of the Investigation Service as well as the responsibilities and obligations of UNHCR personnel, partners, and other parties having a contractual arrangement with UNHCR.

D. Evaluation

29. The overall purpose of evaluations is to contribute to both learning and accountability, and to inform policy decisions and strategic and programmatic choices. It is therefore not solely an oversight function, although evaluations are useful to provide assurance and oversight along with other functions in the independent oversight spectrum such as audits, investigations, and inquiries. An evaluation is an assessment, as systematically and impartially as possible, of an activity, project, programme, strategy, policy, topic, theme, sector, operational area or institutional performance.
30. Evaluations provide the Organization with credible, useful evidence using a structured approach to a) obtain an impartial reflection on, and analysis of, performance and results; and b) recommend ways to improve and build on its strengths, address its weaknesses and contribute to lessons learned. They contribute to the broader evidence base used to assess and make decisions about the relevance, effectiveness/cost-effectiveness, impact, efficiency and sustainability of UNHCR's efforts.
31. UNHCR's Evaluation Policy (UNHCR/HCP/2016/2) governs the conduct of the evaluation function and defines the scope, and roles and responsibilities of those involved in evaluations. The policy ensures the independence, credibility and utility of evaluations to fulfil the dual purpose of accountability and learning. It is in line with United Nations Evaluation Group norms and standards for evaluation in the United Nations.
32. The Head of Evaluation Service oversees the implementation of the Evaluation Policy across the Organization. The implementation of the policy is guided by the Evaluation Strategy and through the annual work plan.

VI. EXTERNAL INDEPENDENT OVERSIGHT FUNCTIONS

33. The external independent oversight functions of the United Nations described in this section complement UNHCR's internal independent oversight functions.

A. External Audit

34. The UN Financial Regulations and Rules of the United Nations and UNHCR's Financial Rules stipulate that all financial transactions and related activities must be subject to audit by internal auditors and the United Nations Board of Auditors (BoA).

35. The BoA is completely independent and solely responsible for the conduct of the external audit (known as the “single audit principle”). The Board issues a report on the audit of the financial statements and relevant schedules relating to the accounts for the financial period, which includes such information as the Board deems necessary with regard to matters related to the efficiency of the financial procedures, the accounting system, the internal financial controls and the administration and management of the Organization, as well as status of implementation of audit recommendations.
36. The BoA submits its reports to the General Assembly through the United Nations Advisory Committee on Administrative and Budgetary Questions (ACABQ)⁹, together with the audited financial statements. The ACABQ examines the financial statements and the audit reports and forwards them to the Assembly with such comments as it deems appropriate. The High Commissioner must submit the audit certificate, the report of the Board of Auditors, and the report of the Advisory Committee to ExCom. These documents are published as official United Nations documents in the A/AC.96 series.
37. The Office of the Controller, Division of Finance and Administration Management (DFAM) is responsible for managing UNHCR’s relationship with the BoA.

B. External Inspection

38. The Joint Inspection Unit (JIU) is the only independent external oversight body of the United Nations system mandated to conduct evaluations, inspections and investigations system-wide. The Unit operates with respect to the legislative organs and the secretariats of those specialized agencies and other international organizations, within the United Nations system, that have accepted its Statute. In the case of UNHCR, the legislative organ is the United Nations General Assembly. The JIU submits an annual report to the General Assembly and its Inspection Reports are available on its official website.
39. The JIU works to secure management and administrative efficiency and to promote greater coordination both between UN agencies and with other internal and external oversight bodies. The Unit provides support in the context of these agencies’ oversight function regarding human, financial and other resources. In its reports and notes, the JIU identifies best practices, proposes benchmarks and facilitates information-sharing throughout the organizations of the UN system that have adopted its Statute.
40. Its reviews are conducted in accordance with the JIU Standards and Guidelines. In each report, JIU identifies a number of recommendations, which, depending on the participating organization, are for action or for information. Regarding UNHCR, recommendations can be for action by the executive head (the High Commissioner) or for decision by the legislative organ (the General Assembly). It is the responsibility of the High Commissioner to decide to accept recommendations. The IGO is responsible for coordinating UNHCR’s communications with and responses to the JIU, and for bringing their reports and findings to the attention of senior management. It regularly notifies the status of acceptance and implementation through JIU’s web-based tracking system (WBTS).

⁹ The United Nations Advisory Committee on Administrative and Budgetary Questions (ACABQ) is a subsidiary body of the General Assembly and its programme of work is determined by the requirements of the General Assembly, including foremost by the Fifth Committee (Administrative and Budgetary). The ACABQ examines and reports on the UN’s regular and peacekeeping budgets, the administrative budgets of the specialized agencies, and auditors’ reports on the accounts of the UN and its specialized agencies. The Committee also advises the General Assembly on other administrative and financial matters referred to it. ACABQ was set up at the first session of the General Assembly on 13 February 1946.

C. External Investigation

41. The Investigation Division of the Office of Internal Oversight Services (OIOS) investigates reports of violations of United Nations regulations, rules and administrative issuances. It is also empowered to initiate proactive investigations to assess the risk of potential fraud in high-risk areas. Its mandate includes resources, activities and personnel of the United Nations Secretariat and its Offices and Departments, at all duty stations and locations, including peacekeeping operations and special political missions.
42. Reports of suspected misconduct implicating the High Commissioner or senior staff of the Executive Office must be referred to the Investigation Division ¹⁰at the United Nations Headquarters in New York via their webpage: <https://oios.un.org> (follow the link “Report Wrongdoing”) or by other means directly to OIOS.

D. External Evaluation

43. The OIOS Inspection and Evaluation Division (IED), in accordance with its mandate from the General Assembly, evaluates the efficiency and effectiveness of the implementation of the programmes and legislative mandates of the Organization ¹¹. IED performs inspections of UNHCR’s evaluation function to assure the General Assembly that it is robust enough to conduct evaluations for the Organization.
44. There are also system-wide evaluations, undertaken with sister UN Agencies and within the UN System. These include:
 - a) Inter-Agency Humanitarian Evaluations (IAHE), which are conducted within 9-12 months of an Inter-Agency Standing Committee (IASC) system-wide Scale-Up Activation¹²;
 - b) System-wide evaluations at country level of UN Sustainable Development Cooperation Frameworks (UNSDCF or “Cooperation Framework”), formerly known as the UN Development Assistant Framework (UNDAF).

As a member of the IASC and the UN Sustainable Development Group (UNSDG), UNHCR’s performance and contributions to collective outcomes/objectives may be assessed in such independent system-wide evaluations. They are guided by policies and guidelines developed by the IASC and the United Nations Evaluation Group (UNEG).

45. The Evaluation Service is responsible for coordinating all matters with OIOS/IED, and serves as the focal for all system-wide evaluations that require UNHCR engagement.

E. Independent Audit and Oversight Committee of UNHCR (IAOC)

46. The IAOC serves in an expert advisory capacity to the High Commissioner and ExCom in exercising their oversight responsibilities in accordance with relevant best practices, industry standards, and the financial and staff regulations and rules applicable to UNHCR.

¹⁰ As per the MoU <https://intranet.unhcr.org/content/dam/unhcr/intranet/organization-leadership/oversight/documents/english/guidance-materials/MOU%20between%20OIOS%20and%20UNHCR%20on%20Investigation%20and%20Inspections.pdf>

¹¹ General Assembly Resolution A/RES/48/218B.

¹² IASC Protocol Humanitarian System-Wide Scale-Up Activation: Definition and Procedures, November 2018. An IAHE is an independent assessment of whether collective results achieved in response to an emergency meet the objectives in the Strategic Response Plan and the needs of affected people.

47. Its mandate, as adopted by the Standing Committee in 2011 and revised in March 2019¹³, includes:
- a) Considering all relevant reports by internal and external audit and oversight bodies, including information on the financial statements and management letters issued by the external auditors;
 - b) Advising on the adequacy and effectiveness of internal and external audit and oversight and the relevant strategies, priorities and work plans, and suggest areas to address potential organizational risks;
 - c) Reviewing the effectiveness of UNHCR's systems for internal control and accountability, as well as UNHCR's risk management;
 - d) Reviewing UNHCR's financial statements and reports with a view to providing advice on qualitative improvements;
 - e) Monitoring the status of implementation of recommendations issued by audit and oversight bodies;
 - f) Considering the risk and control implications of audit and oversight reports and highlight, as appropriate and with due consideration to confidentiality and due process, audit and oversight issues that may need further investigation;
 - g) Providing advice regarding the adequacy of the resources and performance of UNHCR's audit and oversight processes;
 - h) Providing advice to the High Commissioner on the appointment and early termination of UNHCR's Inspector General; and
 - i) Preparing an annual report on its activities and recommendations, and submitting it to the High Commissioner and the Executive Committee.
48. By delegated authority of the High Commissioner, the Inspector General shall designate a senior UNHCR staff member, located within the IGO as the Head of the IAOC Secretariat. The Secretariat operates with autonomy¹⁴.

VII. COHERENCE OF OVERSIGHT ACTIVITIES

49. Independent oversight is exercised by various internal and external functions that each have specific and different purposes, scopes and professional standards, but are complementary to each other. As all have their own work plans, which impact the operations, it is important to ensure coherence in the planning of their activities thus avoiding overlap and duplication, and preventing gaps in coverage, and, through a common language on risks, to seek consistency in the interpretation of findings. To address this, the Inspector General, assisted by the Strategic Oversight Service, will facilitate coherence and avoid overlap by:
- a) Convening regular meetings with the Heads of UNHCR Audit Service of OIOS, the Evaluation Service, and Strategic Oversight Service. Additional attendees will be invited as required, such as the Controller and Head of DFAM, the Head of Investigations, the Chief Risk officer or other members of management; and
 - b) Maintaining a consolidated overview of work plans of all internal, and as applicable external oversight entities, updating it at least every six months, and sharing these updates with the SET and the SMC.

¹³ EC/70/SC/CRP.5/Rev.1

¹⁴ Section 10 of the revised Terms of Reference of the IAOC refers (EC/70/SCCRP/5/Rev/1).

VIII. FOLLOW-UP ON FINDINGS AND RECOMMENDATIONS

50. Oversight findings provide senior management with independent assessment and information on the organisation's successes and challenges in implementing its strategic objectives, and discharging its mandate. When such findings are positive, they provide independent assurances of UNHCR's performance, and can form the basis for sharing good practices. When they highlight challenges and shortcomings, they result in constructive recommendations being issued to address identified shortcomings and improve performance.
51. Thorough analysis of oversight findings and their root causes, as well as timely and appropriate implementation of oversight recommendations are critical to:
- a) Ensure that organizational systems are operating optimally and decision-making processes are fully informed; and
 - b) Ensure that UNHCR discharges its accountability to the people it serves and to this end retains its ability to attract funding.
52. All levels of the Office, including the respective staff, teams, Regional Bureaux, Divisions and other concerned entities shall, individually and collectively, learn from oversight findings and recommendations and draw from them to improve management, performance and accountability for results.
53. Recommendations related to oversight findings should be implemented and followed-up on as expeditiously as possible to avoid or mitigate potential exposure of the Organization to reputational and other risks. Managers at all levels shall thus personally and actively engage in leading, guiding and providing clear and timely responses to draft and final oversight reports. The responsibility specifically to ensure implementation, other follow-up and reporting on the findings and recommendations rests with:
- a) In the first instance, the Country Representative, Regional Bureau or Division Director, Head of Service concerned or lead who may be specifically designated accordingly; and
 - b) The concerned SET Member to designate a lead for recommendations calling for multiple actors, levels or streams of implementation at country, regional or global levels.

IX. ROLES AND RESPONSIBILITIES

A. High Commissioner

54. The High Commissioner is responsible for:
- a) Issuing policies and instructions relating to UNHCR internal oversight matters, except for internal audit matters that are within the authority of OIOS;
 - b) Promoting the importance of internal independent oversight across the Organization;
 - c) Ensuring the independence of the persons performing internal oversight functions and that these functions are performed by persons of the highest personal integrity;
 - d) Appointing the Head of the Evaluation Service with the required experience, expertise, profile, qualifications, and of highest personal integrity.
 - e) Appointing the Inspector General with the required experience, expertise, profile, qualifications, and of highest personal integrity. The incumbent for the Inspector

- General's position shall be appointed, in consultation with the IAOC, with a non-renewable time-limited term of tenure and contract of six years, with no further possibility of employment in UNHCR at the end of that term;
- f) Commissioning an independent review of the performance of the IGO at least every five years, or at any time after consultation with, or upon the recommendation of the IAOC. The results of the review, and the Inspector General's comments thereon, will inform the High Commissioner and the IAOC if the function continues to meet the needs of the organization and Member States. The High Commissioner, advised by the IAOC, will determine any follow-up action required;
 - g) Taking any one or a combination of the following actions, in consultation with the IAOC, if concerns are identified by the High Commissioner or the IAOC with respect to the Inspector General's performance or behavior:
 - i. Establish a performance improvement plan between the High Commissioner and the Inspector General;
 - ii. Commission an independent review of the Inspector General's performance by a qualified management consultant, after seeking the views of the IAOC on the terms of reference and selection of the management consultant;
 - iii. When considered in the best interests of the organization and member states, terminate the tenure and contract of the Inspector General for the reasons set out in Staff Regulation 9.3(a) or for other good cause, following advice of the IAOC and in consultation with the Chair of ExCom.
 - h) Ensuring, subject to availability of funding, that independent internal oversight entities are provided with the necessary resources to perform their function; and
 - i) Endorsing the annual work plan of the UNHCR Audit Service of OIOS for final approval by the USG OIOS, and approving the annual Work Plan for centralized evaluations, as well as the budgets of the IGO and the Evaluation Service.

B. Inspector General

55. The Inspector General, reporting directly to the High Commissioner, is responsible for and has the required authority to:

- a) Direct the activities of all functions of the IGO;
- b) Exercise management responsibility and control over its human and financial resources, including hiring and controlling staff and contractual/consultant resources performing the IGO's functions;
- c) Determine the scope, methodology and procedures relating to inquiries and investigations;
- d) Authorize the release of IGO reports;
- e) Inform management, on a need-to-know basis, on ongoing investigations and inquiries in order to mitigate possible risks;
- f) Steer and conduct strategic analysis, including but not limited to:
 - i. Convening meetings and supporting communication processes among UNHCR's oversight activities (e.g. by collecting information and reporting on planned oversight activities) in order to avoid unnecessary duplication of effort and identify significant gaps in coverage;
 - ii. Identifying and reporting to the High Commissioner and senior management on matters of important strategic and/or reputational risk; and
 - iii. Submitting an annual report to UNHCR's ExCom and issuing other reports and communications within the purview of the IGO as appropriate.

- g) Submit advice to the High Commissioner, the Senior Executive Team, management, and other UNHCR personnel, safeguarding the reputation of the organization and its ability to deliver on its mandate, aimed at promoting an ethical work environment and improving the integrity, governance, effectiveness, and efficiency of the organization;
- h) Request assistance from other organizational units for participation in inquiries, investigations, and other work of the IGO;
- i) Have full, free and unrestricted access to any member of the workforce and all records and information of the organization, subject to applicable rules and regulations;
- j) Issue requests for information and documents outside the organization for its purposes;
- k) Decide on disclosure of information obtained, used, or produced pertaining to IGO functions, in line with information disclosure policies and instructions; and
- l) Establish and maintain a quality assurance program, including independent reviews by experts where required, to verify that work performed by the IGO adheres to established policies and procedures, meets established standards of performance, and is carried out economically, efficiently, and effectively. The results of such assessments shall also be made available to the High Commissioner and the IAOC.

C. Senior Executive Team (SET)

56. SET members share the responsibility for the implementation of decisions taken by the High Commissioner, and play a critical role in supporting overall institutional coherence and maintaining unity of purpose across the management structure. Collectively, they are responsible for ensuring that:

- a) Directors, Representatives, UNHCR personnel and parties having contractual arrangements with UNHCR fulfil their roles and responsibilities as described in this Policy;
- b) Oversight planning is informed by strategic decisions and information necessary to ensure that plans meet the needs of the Organization; and
- c) Oversight findings and recommendations are implemented in a timely way and lessons learned are shared and integrated into decision-making processes.

57. The SET will monitor the performance of the oversight plans, implementation of recommendations, and consider critical emerging trends.

D. Directors and Representatives

58. Directors and Representatives, as applicable, are responsible for:

- a) Ensuring that, if their offices are subject to assessment by an independent oversight function, the relevant internal and external parties are notified, required arrangements are made, and all necessary support to the oversight team members for the conduct of their work is provided;
- b) Providing timely and adequate responses to oversight recommendations, investigation findings, and other matters reported by oversight functions;
- c) Seeking the agreement of the IGO before carrying out or securing external services to carry out any inquiries or investigations that fall within the IGO's mandate; and
- d) Overseeing and monitoring the timely implementation of oversight findings and recommendations for all offices/entities under their supervision.

E. UNHCR Personnel and Parties having Contractual Arrangements with UNHCR

59. UNHCR personnel and any person/entity having contractual arrangements with UNHCR, subject to the conditions in those agreements, shall cooperate fully and in good faith with oversight entities when called upon to do so.
60. UNHCR personnel must report suspected misconduct by any UNHCR personnel or any entity/person having a contractual link with UNHCR to the IGO. UNHCR personnel, at all levels, are entitled and encouraged to report suspected misconduct directly to the IGO. However, reports can also be made (i) through a senior manager at UNHCR (e.g. Head of Office or Representative), who in turn has the duty to report it to the IGO; or (ii) through the SpeakUp Helpline. Reporting directly to the IGO, without involving others, is advisable as it: (i) ensures confidentiality and due process; (ii) strengthens the IGO's independence and the integrity of the investigation; and (iii) limits the risk of possible interference and retaliation.
61. The only exception to the duty to report suspected misconduct applies to allegations of discrimination, harassment, sexual harassment and abuse of authority, and retaliation, when the aggrieved individual explicitly requests not to report the matter.

F. Persons Performing Independent Internal Oversight Functions

62. Persons performing independent internal oversight functions have full and independent authority while performing their functions. This includes:
 - a) The authority to direct, organize and conduct the work free of interference from any internal and external party, including governments and other actors; and
 - b) Having full, free and unrestricted access to any member of the workforce and all records and information of the Organization, subject to applicable rules and regulations.
63. They shall:
 - a) Ensure that findings, conclusions, and recommendations are sufficient and relevant;
 - b) Perform the work effectively and in compliance with relevant legal frameworks and professional standards, Staff Regulations and Rules of the United Nations, and applicable UNHCR administrative issuances;
 - c) Base findings on facts and related analysis, including reasonable inferences, and present the facts accurately, fairly, and objectively; and
 - d) Maintain respect, confidentiality, objectivity, impartiality, fairness, professional competence and integrity and avoid actions that could potentially create an actual or perceived conflict of interest or impairment of impartiality and objectivity. They shall disclose any actual or potential conflicts of interest to their supervisor for appropriate resolution.

X. TERMS AND DEFINITIONS

Accountability is defined by UNHCR as a 'commitment to deliver results for refugees and other persons of concern within a framework of transparency, agreed feasibility, delegated authority and available resources'¹⁵.

Affiliate workforce is any person who is working with UNHCR under an agreement with a governmental or non-governmental organization or in an independent capacity. This includes contractors under arrangements with the United Nations Office for Project Services (UNOPS), United Nations Volunteers (UNVs), individual consultants or contractors, deployees, interns and other contracts pursuant to UNHCR's affiliate workforce arrangements.

Aggrieved individual: Any person, other than the subject of the investigation, whose rights may have been violated by the alleged misconduct.

Confidentiality is a set of rules or a promise that limits access or places restrictions on certain types of information. Confidentiality requires protecting privileged, sensitive, or classified information received and safeguarding the identity of confidential informants.

Conflict of interest is a situation in which an individual, who is in a position of trust, has a competing professional or personal interest. Such competing interests can make it difficult to fulfil his or her duties impartially. A conflict of interest exists even if no unethical or improper act results. A conflict of interest can create an appearance of impropriety that can undermine confidence and impair an individual's ability to perform his or her duties and responsibilities objectively.

Due process refers to the due process principles laid out in Chapter X of the United Nations Staff Regulations and Rules. Due process rights assure procedural fairness and include: the right to a fair notice; right to know the nature of allegations; the right to provide own account of the events; right to provide evidence; right to respond to evidence; the right to review the written record of interview.

Enterprise Risk Management is a comprehensive and integrated framework for managing risks at all levels within an organization. And *Risk* is an uncertain event or condition that, if it occurs, has a positive or negative effect on objectives.

Impartiality means not partial or not biased; unprejudiced. It is achieved by maintaining professional integrity and absence of undue influence that may create bias.

Independence means the necessary conditions of integrity and freedom from interference. Oversight functions are performed free in fact and appearance from personal, external and organizational impairment to act.

Integrity is the cornerstone of all ethical conduct, ensuring adherence to accepted codes of ethics and practice. Objectivity, independence, professional judgment, and confidentiality are all elements of integrity.

Misconduct¹⁶: Failure by a staff member to comply with their obligations under the Charter of the United Nations, the Staff Regulations and Rules or other relevant administrative issuances or to observe the standards of conduct expected of an international civil servant

¹⁵ UNHCR's Global Accountability Framework (GMAF), Section 5.1g and paragraph 1.3 of UNHCR/OG/2015/5 High-Level Internal Control Framework with focus on Financial Management.

¹⁶ UNHCR/AI/2018/10 Administrative Instruction on Protection against Retaliation, 28 August 2018.

may amount to misconduct, Similarly, the following may also amount to misconduct: i) Failure by a member of UNHCR's affiliate workforce to comply with their obligations or to observe the rules of conduct or standards of behaviour applicable under their terms of service; and ii) Failure by a third party having a contractual relationship with UNHCR to comply with its obligations or to observe the rules of conduct or standards of behaviour under the applicable contractual arrangement.

Misconduct includes, but is not limited to: (a) Acts or omissions in conflict with the general obligations of staff members set forth in article 1 of the Staff Regulations and the rules and instructions implementing it; (b) Sexual exploitation and sexual abuse; (c) Sexual harassment, harassment, discrimination, abuse of authority and retaliation; (d) Unlawful acts (e.g. theft, the possession or sale of illegal substances, smuggling, assault) on or off UNHCR premises, and whether or not the staff member was officially on duty at the time; (e) Fraud and corruption; (f) Misrepresentation, forgery, false certification and/or failure to disclose a material fact in connection with any United Nations and/or UNHCR claim or benefit; (g) Misuse of United Nations and/or UNHCR property, including equipment or files, and electronic files; (h) Misuse of office, including breach of confidentiality and abuse of United Nations privileges and immunities; (i) Acts or behaviour that would discredit the United Nations and/or UNHCR. Misconduct may also include assisting in, or contributing to, the commission of misconduct.

Objectivity is an unbiased mental attitude that allows oversight functions to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that oversight functions do not subordinate their judgment on oversight matters to others. Objectivity imposes the obligation to be impartial, intellectually honest, and free of conflicts of interest.

Oversight means the processes by which to ensure organizational, programme, financial, operational accountability, effectiveness of internal controls, including prevention and detection of fraud and malpractice. The General Assembly, in resolution 63/272, paragraph 4, affirmed that oversight is a shared responsibility of Member States, the organizations and the internal and external oversight bodies. Oversight results from the combination of fiduciary oversight, operating in independence, and management oversight.

Pro-active investigation means to gather, collate, process and analyse information in order to prevent, detect and disrupt misconduct.

Single Audit Principle is the principle by which the United Nations Financial Regulations give the United Nation's external auditors, the United Nations Board of Auditors, the exclusive right to audit the accounts and statements of the United Nations, including UNHCR.

Three Lines of Defence refers to a model to address how specific duties related to risk and control are assigned and coordinated within the Organization to ensure complementarity and to provide assurance that risks are effectively mitigated in order to increase the likelihood of achieving organizational objectives. In particular, the model aims to clarify the differences and relationships between the organization's various assurance and monitoring activities.

UNHCR Personnel for the purposes of this Policy refers to UNHCR staff members, affiliate workforce, and staff members on secondment or loan with UNHCR from a releasing organization applying the United Nations Common System of Salaries and Allowances (the UN Common System), subject to the provisions of the Inter-Organization Agreement concerning Transfer, Secondment or Loan of Staff among the organizations Applying the United Nations Common System of Salaries and Allowances.

UNHCR Staff Members are persons employed and administered by UNHCR under a Letter of Appointment in accordance with the United Nations Staff Regulations and Rules. UNHCR

Staff Member hold the following types of appointments:

- Indefinite
- Fixed Term
- Temporary

XI. MONITORING AND COMPLIANCE

64. Overall monitoring of compliance with this Policy will be performed by the Chef de Cabinet of the High Commissioner.

XII. DATES

65. This Policy is effective on the date of issuance and will be reviewed by 31 December 2024 the latest.

XIII. CONTACT

66. The contact for this Policy is the Chef de Cabinet

XIV. HISTORY

67. This is the first approved Policy on Independent Oversight. It supersedes IOM/009/-FOM/010/2012 on “The role, functions and modus operandi of the Inspector General’s Office”.

XV. REFERENCES

Establishment of an Independent Audit and Oversight Committee, Executive Committee of the High Commissioner’s Programme, EC62/SC/CRP.24/Rev.2, 5 July 2011.

Revision of the terms of reference and criteria for membership of the Independent Audit and Oversight Committee, EC/70/SC/CRP.5/Rev.1, 28 February 2019.

UNHCR’s Strategic Framework for the Prevention of Fraud and Corruption, July 2013.

UNHCR/HCP/2016/2 - UNHCR Policy on Evaluation, 14 October 2016.

Financial Regulations and Rules of the United Nations, ST/SGB/2013/4, 1 July 2013.

Financial rules for voluntary funds administered by the High Commissioner for Refugees, A/AC.96/503/Rev.10, approved by the General Assembly 12 October, 2011.

UNHCR/AI/2019/15 – Administrative Instruction on Conducting Investigations in UNHCR.

Staff Rules and Regulations of the United Nations – Secretary General’s Bulletin, 30 December 2016, ST/SGB/2017/1.

UNHCR/HCP/2017/3 - UNHCR Policy on Addressing Fraud Committed by Persons of Concern, 28 September 2017.

Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators of the United Nations Organizations and Multilateral Financial Institutions.

Memorandum of Understanding on the provision of internal audit services by the Office of Internal Oversight Services to the Office of the High Commissioner for Refugees, 5 March 2018.