

UNITED NATIONS

**Office of Internal Oversight Services
UNHCR Audit Service**

Assignment AR2005/151/02
Audit Report R05/R026

28 December 2005

AUDIT OF UNHCR OPERATIONS IN VENEZUELA

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UNHCR Audit Service

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EXECUTIVE SUMMARY

In July 2005, OIOS conducted an audit of UNHCR Operations in Venezuela. The audit covered activities with a total expenditure of US\$ 1.5 million in 2004 and 2005. A Summary of Preliminary Findings and Recommendations and a draft audit report were shared with the Regional Representative in July and in November 2005 respectively, on which comments were received by August 2005 and December 2005. *The Regional Representative has accepted most of the recommendations made and is in the process of implementing them.*

Overall Assessment

- OIOS assessed the UNHCR Operation in Venezuela as average, it was adequately run but although the majority of key controls were being applied, the application of certain important controls lacked consistency or effectiveness. In order not to compromise the overall system of internal control, timely corrective action by management is required to address certain weaknesses in the area of programme.

Programme Management

- For the three partners reviewed, despite certain weaknesses in internal controls, reasonable assurance could be taken that UNHCR funds were properly accounted for and disbursed in accordance with the Sub-agreements.
- Project financial and performance monitoring was not adequately performed. The financial monitoring done by the Representation did not go beyond entering the financial SPMR data into FMIS. The Representation did not perform spot checks of partners' accounting records to link the performance of the partners with the financial reports.
- The controls over the expenditures for direct implementation were found weak. There was a lack of segregation of duties. The same person could select a service supplier, award the contract and confirm price and performance. Transactions were often initiated by a person to whom the authority to engage UNHCR funds had not been delegated.

Supply Management

- Since the previous OIOS audit, a Local Committee on Contracts (LCC) has been established and is dealing with major procurement cases. However, cases dealing with a series of transactions were not submitted to the LCC as required.

- Following a previous OIOS recommendation on refund of Value Added Tax (VAT), the Representation negotiated with the Government and was reimbursed VAT paid since 1999. As a result, US\$ 67,000 were refunded.
- The controls on the use of UNHCR vehicles were found weak. The logbooks were improperly filled and there was no adequate supervision. The number of kilometres was found excessive in several cases.

Security and Safety

- The Representation took several measures to improve the security of the premises in Caracas and in the field such as: pre-inspection of the new office premises; security training provided to the staff; procurement of additional security equipment at the end of 2004, etc. However, due to budgetary constraints, the blast protective film for glass has not yet been purchased for Caracas, which is a building with large windows. An in-depth security assessment was carried out in July 2005 in Caracas and in the three field locations that should address the security issues.

Administration

- In the areas of administration and finance, the UNHCR Offices in Venezuela generally complied with UNHCR's regulations, rules, policies and procedures and controls were operating effectively during the period under review. However, some improvement and strengthening of internal controls were required over financial controls.
- Controls over expenditures under the Medical Insurance Plan (MIP) needed to be strengthened.
- Since September 2003, the UNHCR Representative in Panama reports no longer to the Regional Representative in Caracas but directly to the Bureau Director in Geneva. As a result, the monitoring activities previously performed by UNHCR, Venezuela ceased. The sole support provided by UNHCR, Venezuela consisted in recording in FMIS the transactions done in Panama. Given the fact that the staffing at the Representation in Panama (only two international staff) does not ensure a minimum segregation of duties, proper monitoring arrangements need to be put in place.

December 2005

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I. INTRODUCTION

1. From 28 June to 8 July 2005, OIOS conducted an audit of UNHCR's Operations in Venezuela. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. OIOS reviewed the activities of the UNHCR Regional Representation in Venezuela and its Sub-Office (SO) in San Cristobal and of three of its implementing partners.
2. OIOS' previous audit of UNHCR in Venezuela, which included Ecuador and Panama was conducted in May 2002. The review focused on 2001 projects covering expenditure of US\$ 1.1 million. OIOS assessed the Operations in Venezuela, Ecuador and Panama as average.
3. The UNHCR office in Venezuela is a Regional Office covering Peru, Ecuador, Surinam and Guyana. In 2005 UNHCR operations in Venezuela had four offices, the Regional Office in Venezuela (ROVEN) and field offices in San Cristobal, in Guasdualito and in Machiques. The beneficiary population consisted of 3,890 asylum seekers, 179 refugees of which 75 per cent were Colombians recognized by the National Eligibility Commission. Currently UNCHR in Venezuela implements a Local Settlement project AB/WLA/LS/401. The objective of the programme is to respond to the needs of beneficiaries through: registration, humanitarian assistance, community based projects and capacity building for state authorities.
4. The findings and recommendations contained in this report have been discussed with the officials responsible for the audited activities during the exit conference held on 8 July 2005. A Summary of Preliminary Findings and Recommendations was shared with the Regional Representative in July 2005. The comments, which were received in August 2005, are reflected in the final report. *The Regional Representative has accepted most of the audit recommendations made and is in the process of implementing them.*

II. AUDIT OBJECTIVES

5. The main objectives of the audit were to evaluate the adequacy and effectiveness of controls to ensure:
 - Reliability and integrity of financial and operational information;
 - Effectiveness and efficiency of operations;
 - Safeguarding of assets; and,
 - Compliance with regulations and rules, Letters of Instruction and Sub-agreements.

III. AUDIT SCOPE AND METHODOLOGY

6. The audit focused on 2004 programme activities under projects 04/AB/WLA/LS/401 with expenditure of US\$ 980,000. Our review concentrated on the activities implemented by Servicio Jesuita a Refugiados (JRS) in charge of assistance to asylum seekers living in Apure Province - expenditure of US\$ 209,000; Caritas Venezuela – dealing with asylum seekers living in Caracas and involved in the organization of workshop and training- expenditure of US\$ 310,000 and Caritas Tachira providing assistance to asylum seekers and other person of UNHCR concern living in Tachira Province - expenditure of US\$ 123,000. We also reviewed activities

directly implemented by UNHCR with expenditure of US\$ 145,000.

7. The audit reviewed the administration of Regional Office Caracas with administrative budgets totalling US\$ 755,000 for 2004 and 2005 and assets with an acquisition value of US\$ 840,000 and a current value of US\$ 240,000. The number of staff working for the UNHCR Operation in Venezuela was 32. This included staff on regular posts (19), United Nations Volunteers (10) and project staff (3) contracted by International Rescue Committee (IRC) under the IRC Protection Surge Agreement.

8. The audit also followed-up on OIOS findings and recommendations made in 2002 regarding recoveries of VAT, Project Monitoring and Asset Management. A follow-up on the UNHCR implementing partner in Panama *Organismo Nacional para la Atención de los Refugiados* (ONPAR) though required could not be done. Since the establishment of a presence in Panama in September 2003, the UNHCR Representative in Panama reports directly to the Director of the Bureau. The Representation was no longer supervising the UNHCR operations in Panama.

9. The audit activities included a review and assessment of internal control systems, interviews with staff, analysis of applicable data and a review of the available documents and other relevant records.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Programme Management

10. OIOS assessed that project financial monitoring was not adequately performed. The SPMRs submitted by the partners on quarterly basis were signed by the Programme Officer and Programme Assistant and were recorded in the IPR module. However, there was no evidence that the financial monitoring went beyond a desk review and subsequent entering of SPMR data into FMIS. The Representation did not perform spot checks of partners' accounting records to link the performance of the partners with the financial reports. OIOS recommended that financial monitoring visits be carried out at least twice a year and documentary evidence of the review and any follow-up be maintained. *The Representation indicated that a first visit was made during the last quarter of 2005 to Caritas de Venezuela and written correspondence has been shared with the partner which has replied to each of the specific issues raised. Similar strategy would follow in the field in the first quarter of 2006. In future, financial monitoring visits would be carried out every quarter.*

11. In order to facilitate the financial monitoring and reporting, all UNHCR partners in Venezuela used the same accounting software, which had been purchased by UNHCR. Since then, the SPMRs are submitted electronically. The back-up data was restored by UNHCR and transferred to FMIS. Improvements are required to better meet the expectations of the partners. Given that this system was developed for commercial activities, its included functions not relevant for the UNHCR partners while it lacked certain key functions relevant for UNHCR. Some partners used Excel spreadsheets used to compensate the weaknesses of the software, for instance to facilitate the bank reconciliation or to prepare a list of beneficiaries. Transactions have to be re-entered individually in Excel, which is time consuming and increases the risk of error. OIOS recommended that the Representation obtain the partners' comments on the difficulties in operating the system and improvements suggested and discuss with the software

provider the possibility of modifying the software accordingly. *The Representation indicated that the software provider carried out field visits to monitor the situation. Action would be taken that the bank reconciliation and lists of beneficiaries be prepared directly from the software.*

Direct implementation

12. The controls over the expenditures for direct implementation were found weak. There was a lack of segregation of duties since the same person selected the service suppliers, awarded the contracts and confirmed prices and performance. The transactions for project expenditure were often initiated by a person to whom the authority to engage UNHCR funds had not been delegated. It was observed for PI expenditure made in Caracas and also in the FOs where the certifying function was often performed by UNVs. Due to the lack of regular staff in the FOs, a UNV regularly replaced one of the Heads of FOs. OIOS recommended that the Representation revise its financial procedures to ensure adequate segregation of duties, in particular for Programme and PI expenditure, and strengthen its internal controls by submitting the selection of the suppliers to the approval of the LCC. OIOS also recommended that the Representation ensure that authorized officers perform financial controls and, in the absence of the Head of Office, the Representation establish appropriate procedures to ensure that financial controls be administered remotely.

13. *The Representation indicated that the selection of the suppliers is being duly submitted for LCC approval as of August 2005. Authorized Officers perform financial controls and the Representation has established procedures to ensure financial controls and proper follow up by the Admin. and Programme Units. In the absence of the Head of Office, in addition to the mechanisms put in place to ensure financial controls administered remotely, possible temporary responsibility from UNVs will be well documented. Given that, as of 9 December 2005, all field offices are staffed by UNHCR personnel, this would be exceptional.*

FINAMPYME

14. In February 2005, the Representation signed an agreement with FINAMPYME, a Micro-credit institution. The selection procedures followed by UNHCR are not clear. There was no documentation to substantiate the selection process made. In view of the responsibility of FINAMPYME in managing significant UNHCR funds and UNHCR beneficiaries' information, OIOS recommended that the Representation review and document all steps of the selection process and confirm or not the selection made. *The Representation initially indicated that FINAMPYME was selected from five other Micro-credit institutions by using criteria referred to in the UNHCR Manual and that documentation was available to substantiate the selection made.* However, the documentation submitted later (a note for the file issued by a UNV working in San Cristobal and an extract of a consultant's report) indicated that FINAMPYME was selected without a comparison of submissions made since it was the sole micro-credit institution having submitted a complete file. It also confirms that no UNHCR staff member was involved in the selection process. Given the importance of the role of a Micro-credit institution for a resettlement project, it would have been appropriate to have UNHCR staff members involved in the selection.

Cash Management procedures

15. The cash management practices varied considerably from one partner to another and

some were not compatible with appropriate internal controls. Cheques were issued by JRS with the mention “no endosable” since in this province the UNHCR beneficiaries do not have problems cashing a cheque at the bank. Cheques issued by Caritas Venezuela, were “endosable”, which allow a person other than the legitimate beneficiary to cash them. Though such a practice corresponds to cash payments, the controls were not modified accordingly. Due to the difficulties for the refugees/asylum seekers in cashing a cheque, all the cheques for payment of assistance made by Caritas Tachira were issued in the name of a Caritas employee instead of beneficiary whereas the accounting records indicated the refugee/asylum seeker as beneficiary of the cheque. OIOS recommended that the payee name on a cheque always be the same as that on the payment voucher and entry in the cashbook and the hand over of cash be duly documented and attached to the payment voucher. *The Representation indicated having discussed this issue with Caritas Tachira. Additionally, it is expected that the list of beneficiaries, which will come out directly from the accounting software will indicate who exactly was benefited from the assistance.*

B. Review of Implementing Partners

16. For the three partners reviewed, reasonable assurance could be taken that UNHCR funds were properly accounted for and disbursed in accordance with the Sub-agreements. OIOS assessed that internal controls of all partners were generally in place and operating effectively except for Caritas Venezuela, for which significant improvements were required.

17. The Representation complied with the UNHCR audit certification policy. For 2003 and 2004, the Audit Reports, expressing an unqualified opinion, were available for all partners with a budget in excess of US\$ 100,000. Management letters, which pointed out the weaknesses in the accounting and internal control systems were issued to all the partners for 2003 and 2004. As a follow-up measure, the Representation attached to the transmission letter addressed to the partners a summary of the recommendations made and requested the partners to indicate the action taken to implement them.

(a) Servicio Jesuita a Refugiados (JRS)

18. The controls in place in JRS on procurement of goods and services were found weak. In several cases, three quotations were not compared; a representative of UNHCR did attend the contracts committee meeting dealing with transactions exceeding Bs 800,000 (US\$ 1,750) as established between UNHCR and JRS. OIOS recommended that JRS take the measures to adhere to the rules and that the decision to grant a contract without comparing three offers should be documented and UNHCR informed accordingly. *The Representation indicated that the procurement issue has been discussed with JRS. It was agreed that given the lack of suppliers in Guasdalito and El Nula, the local contracts committee will deal with transactions exceeding Bs 800,000 (US\$ 1,750) including cumulative procurement made of minor transactions adding up to that amount. For transactions below this threshold a decision to grant a contract without comparing three offers would be documented and UNHCR informed accordingly.*

19. Though JRS implements projects other than UNHCR’s, OIOS could not establish whether the method of allocation of expenditures common to all projects JRS was reasonable and transparent. With an increasing number of donors working at the border, this issue needs to be taken into consideration at both the planning and reporting phase. OIOS recommended that the JRS submit to UNHCR for approval the apportionment of common expenditures and include this issue in their financial and narrative reporting. *The Representation stated that JRS, as well*

as other partners describe contributions of other donors in their final narrative report. Likewise, during the submission, the partners will provide a breakdown of the contributions expected from other donors. Monitoring controls would address this issue in a systematic manner in 2006.

(b) Caritas Venezuela

20. Financial controls in place were found weak. The payment voucher used did not evidence the controls made. There was no segregation of duties between the authorizing and approving functions. There was no evidence of reception of goods and services nor that the payment voucher, prepared by the accountant, and supporting documents for payment were reviewed when signing the cheques.

21. Weaknesses were also observed for payment of assistance, which from 2003 to 2004, increased by 90 per cent. The lists of the assistance payments were not signed. There was no evidence that the amount of assistance established had been verified. The justification of the payment did not provide evidence that the beneficiary was a refugee or an asylum seeker nor indicate the number of dependants. The beneficiary cards had not been filled since 2002. OIOS recommended that the Representation request Caritas Venezuela to strengthen its financial controls on assistance payments.

22. A review of the outstanding cheques was not performed regularly. As of December 2004, a total of 25 cheques for payment of assistance amounting to Bs 5,593,167 (US\$ 2,600) were outstanding since January 2004. Given the amount concerned OIOS recommended a revision of the SPMR. More attention should be given to this issue in the future. This situation might be the result of poor needs assessment. Outstanding cheques should be reviewed monthly and beneficiaries should be contacted when cheques for assistance remain outstanding for more than a month.

23. *The Representation indicated that the amount of Bs 5,593,167 corresponding to the 25 cheques for payment of assistance outstanding since January 2004 was recovered through the 3rd instalment under the sub-project 05/AB/WLA/LS/401 (d). The Representation further stated that the need to establish segregation of duties between the authorizing and approving functions was stressed during the financial monitoring visit in October 2005 in addition to the importance of documenting the reception of goods and services and the review by the approving officer of the payment voucher and the supporting documents for payment when signing the cheques. The Representation will meet with Caritas de Venezuela in early 2006 with the aim of instructing them on the need to: i) document the procedure as to how assistance payments are made; the justification based on the socio-economic evaluation; the category of the beneficiary and the number of dependants, ii) fill out the Beneficiary Cards. These instructions will also be made in writing following the meeting with the partner.*

(c) Caritas Tachira

24. Supporting documents for payment of assistance consisted mainly of receipts signed by the beneficiaries. There was no evidence that the request had been made by a social worker and duly revised by his/her supervisor. Given the distance between the Caritas Office and the areas where the beneficiaries are living, the identification of persons in need of assistance was made by social workers working in the field in remote locations. Because, they informed Caritas Tachira only verbally on the name of the ICs and the estimate needed for the payments, OIOS

recommended that the supporting documentation of the payment of assistance include a note for the file indicating the basis on which the payment was made. *The Representation will meet with Caritas Tachira to agree on a procedure, which would address this issue and will ask Field Office San Cristobal to follow up.*

C. Supply Management

Asset Management

25. The current review included a follow-up of the previous OIOS recommendations. We were pleased to note that AssetTrak inventory has been updated in May and June 2005. A physical inventory was performed in Caracas. For the FOs, the assistance of all custodians has been requested to update the data.

Use of official vehicles

26. Logbooks and summary of monthly expenditures were maintained but not properly filled: there was only one entry per day in the logbook instead of one per trip; the purpose of the trip was often imprecise; the number of kilometres was found excessive, etc. OIOS recommended a regular verification of the logbooks by the administration and a new logbook form showing the kilometres at the departure and arrival, and the actual number of kilometres made. *The Representation introduced a new logbook form with immediate effect to log each trip. The new form is used since mid July 2005 and verification exercises are carried out.*

Procurement

27. As improvement since the previous OIOS audit mission, an LCC had been established and is dealing with major procurement cases. However, to strengthen the controls, mainly relating to direct implementation activities, OIOS recommended that in the future, when selecting the suppliers, the Representation also take into consideration all contracts made with a single vendor within the previous period of 12 months. The procedures made to identify the most suitable supplier need to be documented and submitted to the LCC for review. *The Representation is preparing a list of expected services, which will require several contracts throughout 2006. All contracts with a single vendor will be reviewed on a regular basis to ensure that the amount of US\$20,000 has not been exceeded. Once approaching the amount of US\$20,000, the case will be submitted to the LCC for review.*

Value Added Tax (VAT)

28. Following a recommendation made by OIOS in 2002, the Representation approached the Government to obtain reimbursement of VAT paid. After negotiations, UNHCR was allowed to submit a retroactive claim starting June 1999. All VAT paid directly by UNHCR is now admissible for reimbursement. Two VAT reimbursements amounting to Bs 145 million (US\$ 68,000) were received in 2004. OIOS is pleased to note that the implementation of a recommendation made in 2002 has eventually generated a recovery of US\$ 68,000.

D. Security and Safety

29. Several measures have been taken during the last two years to improve the security of the

premises in Caracas and in the field. The UN security officer inspected the new office premises before signing the rental contract. The managers and staff are aware of the difficult environment of UNHCR Operations in Venezuela. Security training has been provided to the staff. All of them have passed the UN “Basic Security in the Field – Staff Safety, Health, and Welfare” online exercise. UNHCR in Venezuela is MOSS compliant. Additional security equipment was purchased at the end of 2004 (generators, security vehicle equipment, etc). However, due to budgetary constraints, the blast protective film for glass has not yet been purchased for Caracas, which is a building with large windows. An in-depth security assessment was carried out in July 2005 in Caracas and in the three field locations to address the security issues. *The Representation stated that blast protective film is difficult to purchase in Caracas and thus expensive. Since funds under the 2005 and 2006 ABOD are not available to cover this expense, a request for additional funds throughout the ESS budget has been made. However, due to a possible move to other premises in the future, a significant investment in blast protective glass may not prove to be efficient in view of the limited security threats.*

E. Administration

30. In the areas of administration and finance, the UNHCR offices in Venezuela generally complied with UNHCR’s regulations, rules, policies and procedures and controls were operating effectively during the period under review.

Financial Management

31. An informal form of purchase order was only used for the major procurement of goods but not for services. As a consequence, the financial controls related to the decision to procure some goods and services were not properly documented.

32. The supporting documents for programme expenditures attached to the payment vouchers were often found insufficient. In most of the cases, the documentation existed but was not attached to the payment voucher. As a consequence, the approving function could not be adequately performed. *The Representation indicated that the approving officer reviews all supporting documentation. When the supporting documentation is voluminous, the records are filed with the programme financial records.* Though many supporting documents for payments were actually found in the Programme Unit, there was no evidence that the approving officer had reviewed them. *The Representation confirmed that all supporting documents are now being attached to the Payment Vouchers.*

Controls on administrative expenditures

33. Since 2003, significant efforts have been made to reduce administrative expenditures such as rental of premises, travel and communication, which decreased by 50, 30 and 25 per cent respectively. The reduction of the charges for rental of premises is partially due to the negotiation of a new contract but also to economical factors in Venezuela. Though the monthly charges for premises reduced from US\$ 8,600 to US\$ 3,900, OIOS believes that more could be done. Some UN agencies in Venezuela obtained free premises from the Government. We were not provided with evidence that the Representation made such a request as recommended earlier by OIOS. *The new Representation is currently making formal contacts/introductions with the Government of Venezuela. In the near future, the Representation will make a request to the Government for office premises.*

Human Resources Management

34. Despite the opening of two new FOs, the authorized staffing did not vary considerably since January 2003. The authorized number of staff for Venezuela as of 1 May 2003 had been 8 International (including two JPO), 1 NO and 14 GS. As of May 2005, a total of 10 International (including two JPO), 1 NO and 12 GS were approved for Caracas and for the three FOs: San Cristobal, Guasqualito and Machiques. At the time of the audit several of the authorized posts were still vacant, including one JPO post, which had been vacant since 2003. *The Representation indicated that, since the audit took place, all vacant posts have been filled or are in the final process of being filled.*

35. In order to compensate for the lack of regular staffing, 10 UNVs (3 international and 7 national) were contracted. Nine of them were assigned to the field offices. In addition, three persons recruited under the IRC Protection Surge agreement were working in Caracas, San Cristobal and Machiques. However, given that they are not UNHCR regular staff, most of the financial functions cannot be delegated to them, which has an impact on the establishment and functioning of the internal control system. *The Representation indicated that the financial control has been centralized in Caracas for the majority of transactions.*

36. The staffing approved for drivers is two for Caracas and one for each FO. Given the region to be covered and the security requirement, only one driver for each FO turned out not to be sufficient. To compensate for the lack of drivers, the Regional and the FOs have an agreement with local taxis that use their own vehicles to provide services. Considering the security situation at the border with the frequent checkpoints, OIOS believes that using UNHCR vehicles would be more secure. *The Representation indicated that a request for more drivers would be introduced in the COP for 2007. The in-depth security review considers that local taxis, whose driver and vehicle have been cleared, may provide a temporary solution for missions in populated/close areas and for missions to border in Colombia where there was no coverage by UNHCR insurance company. UNHCR vehicles and drivers are necessary for isolated/distant missions.*

VARI

37. The staff working at the border are authorized VARI every three month while the UNHCR staff assigned to Colombia in FOs established on the other side of the same border are authorized VARI every two months. OIOS questioned this inconsistent treatment of staff. *The Representation indicated that the issue had been brought to the attention of DHRM but that no reply had been received to date.*

Recommendation:

- The UNHCR Division of Human Resources Management should review the current VARI arrangements for UNHCR staff working in the Colombia and Venezuela border areas to ensure consistent and fair treatment (Rec. 01).

Medical Insurance Plan (MIP)

38. OIOS' review of the MIP claims indicated that some improvements are needed. OIOS recommended that a more thorough analysis of data should be done annually. For some treatments exceeding a certain ceiling to be established by the office, a pro forma should be

obtained and submitted to the MIP administrator for approval before the treatment is made. As appropriate, the UN doctor should be involved in the approval process and verification of the treatments actually done. List of doctors/dentist/hospitals/clinics, etc. recommended by the UN doctor should also be established for all UN agencies operating in Venezuela. *The Representation indicated that starting January 2006, for treatments exceeding specific amount, prior authorization would be required and cleared by the UN doctor. The list of doctors/dentists/hospital/clinics, etc is being requested from UNDP and will be circulated amongst the staff.*

Follow-up of previous OIOS' recommendations

39. OIOS could not follow-up on the previous recommendations issued on Panama since the UNHCR Representative in Panama no longer reported to the Regional Representative in Venezuela. Since September 2003, the Representative in Panama reports directly to the Director of the Bureau. The memorandum addressed to the AHC mentioned that the Bureau would make formal arrangements in order that the Representation in Venezuela would continue to provide support to Panama given its availability of resources. However, OIOS found that the sole support provided by UNHCR Venezuela consisted in recording in FMIS the transactions done in Panama. As a consequence, monitoring by the Regional Representation in Venezuela has ceased although the staffing at the Representation in Panama (only two international staff) does not ensure a minimum segregation of duties.

Recommendation:

- The UNHCR Bureau for the Americas should establish adequate monitoring arrangements for the Representation in Panama (Rec. 02).

V. ACKNOWLEDGEMENT

40. I wish to express my appreciation for the assistance and cooperation extended to the auditor by the staff of UNHCR and its implementing partners in Venezuela.

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