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**AUDIT OF UNHCR OPERATIONS IN RWANDA**

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AUDIT OF UNHCR OPERATIONS IN RWANDA (AR2005/110/02)

EXECUTIVE SUMMARY

In September 2005, OIOS conducted an audit of UNHCR Operations in Rwanda. The audit covered activities with a total expenditure of US\$ 11.5 million in 2003 and 2004. A Summary of Preliminary Findings and Recommendations was shared with the Representative in September 2005, on which comments were received by January 2006. *The Representative has accepted the recommendations made and is in the process of implementing them.*

Overall Assessment

- OIOS assessed the UNHCR Operation in Rwanda 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.

Programme Management

- For the four partners reviewed, reasonable assurance could be taken that UNHCR funds were properly accounted for and disbursed in accordance with the Sub-Project Agreements, except for the government partner Ministère de L'Administration Locale et des Affaires Sociales (MINALOC).
- MINALOC did not establish any formal accounting system; hence most of the expenditure reported in the financial reports (SPMRs) could not be traced and hence verified. Original supporting documentation was often not available, and the calculations made were not documented. OIOS found that the 2003 and 2004 final SPMRs were overstated by some US\$ 67,000 and recommended a recovery. MINALOC did not comply with the cut-off dates for the expenditure, and payments made during the sub-project liquidation period were reported in the following year's project expenditure.
- OIOS assessed that project financial monitoring was adequately carried out, though there was a need to more closely scrutinize financial reporting and ensure the refund of unspent balances from the governmental partner.

Supply Management

- MINALOC did not always comply with the requirements of competition for purchasing through the Rwandan National Tender Board. The procurement of cooking stoves totalling some US\$ 86,000 and peat worth over US\$ 200,000 lacked transparency, and was beyond the delegated threshold for procurement on behalf of UNHCR. *The Representation indicated that MINALOC agreed with the auditors' comments, and that training would be provided to MINALOC staff on procurement procedures.*

- There was a need to conduct a comprehensive physical inventory of assets, and to update AssetTrak. Currently, over 25 UNHCR vehicles and various other assets could not be traced to AssetTrak while at the same time many former implementing partners were still listed as custodians of UNHCR assets. Also, the handover of UNHCR assets in the custody of a discontinued partner to a present partner was carried out without the involvement of UNHCR, and without the records being updated accordingly. *The Representation indicated that a comprehensive physical inventory would be soon undertaken, with AssetTrak updated accordingly.*

#### Security and Safety

- The Representation was assessed as MOSS compliant. Many staff however were still to complete the mandatory CD ROM training on security in the field. *The Representation informed OIOS that, subsequent to the audit, all staff completed the mandatory training.*

#### Administration

- In the areas of administration and finance, the UNHCR Office in Rwanda generally complied with UNHCR's regulations, rules, policies and procedures and controls were operating effectively during the period under review.
- For the past twelve months, the Representation had not claimed from the Rwandan Revenue Authority reimbursement of the Value Added Tax (VAT) paid on its local purchases, though the regulations require the submission of VAT claims on a biannual basis. At the time of the audit the unclaimed VAT totalled some US\$ 98,000 and there was a risk that this would be forfeited if not claimed in a timely manner. *The Representation explained that this was as the result of an oversight, mainly due to staff movement. They have informed the Rwanda Revenue Authority, and they have agreed to reimburse the outstanding VAT.*
- Salary advances were made to international staff, which were either approved by the beneficiary, or by staff with no such delegated authority. *The Representation indicated that international staff would no longer be granted salary advances locally in accordance with the Staff Administration & Management Manual.*

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## I. INTRODUCTION

1. From 12 to 23 September 2005, OIOS conducted an audit of UNHCR's Operations in Rwanda. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. OIOS reviewed the activities of the UNHCR Representation in Rwanda and its Field-Office in Byumba and four of its implementing partners.
2. OIOS' previous audit of UNHCR in Rwanda was conducted in 2002, which focused on the 2001 activities covering expenditure of US\$ 4.7 million. The main issues raised pertained to implementing partners where it was identified that they had weak accounting systems and internal controls, often high and expensive staffing levels, idle workshop capacity and a high level of dead stock of spare parts.
3. Following the end of the transition period in 2003 established by the 1993 Arusha accords, UNHCR handed over responsibilities for registration and refugee status determination (RSD) to the Government of Rwanda. The Rwandan National Council for Refugees (NCR), which took over these functions, commenced its registration operations in March 2004. In 2004 UNHCR assisted 13,500 Rwandans to return home, and provided assistance to over 30,000 Congolese refugees. UNHCR's main objectives under the Rwandan operation was to promote the voluntary repatriation of approximately 80,000 Rwandan refugees by setting up appropriate legal frameworks, to prepare for the return of Congolese refugees and facilitate their repatriation to safe areas. UNHCR is looking to durable solutions such as repatriation and resettlement for refugees with a view to a phase-out of operations by late 2006.
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 26 September 2005. A summary of preliminary findings and recommendations was shared with the Representative in September 2005 on which comments were received in October 2005. In addition, a draft of the report was shared with the Director of the Bureau for Africa and the Representative in December 2005. The comments, which were received in January 2006, are reflected in the final report. *The Representative has accepted 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-Project Agreements.

## II. AUDIT SCOPE AND METHODOLOGY

6. The audit focused on 2003 and 2004 programme activities under projects 03 & 04/ AB/RWA/CM/270 with expenditure of US\$ 8.5 million. Our review concentrated on the activities implemented by Gesellschaft fuer Technische Zusammenarbeit (GTZ) - expenditure of US\$ 2.2 million; Ministère de L'Administration Locale et des Affaires Sociales (MINALOC) - expenditure of US\$ 612,000; American Refugee Committee (ARC) - expenditure of US\$ 1.7 million; and African Humanitarian Action (AHA) - expenditure of US\$ 660,000. We also reviewed activities directly implemented by UNHCR with expenditure of US\$ 1.4 million.

7. The audit reviewed the administration of the Representation at Kigali with administrative budgets totalling some US\$ 1.6 million for the years 2003 and 2004 and assets with an acquisition value of US\$ 25 million and a current value of US\$ 0.6 million. The number of staff working for the UNHCR Operation in Rwanda was 24. This included staff on regular posts, United Nations Volunteers and staff on mission.

8. The audit also followed up on findings and recommendations made in the 2002 OIOS audit regarding the under-utilization of workshop and reporting of income by implementing partner GTZ.

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. Review of Implementing Partners

10. For the four partners reviewed, reasonable assurance could be taken that UNHCR funds were properly accounted for and disbursed in accordance with the Sub-Project Agreements, with the exception of MINALOC. OIOS assessed that internal controls of most partners were generally in place and operating effectively.

11. Audit certificates covering the 2003 sub-projects were available for implementing partners, with unqualified audit opinions expressed, except for MINALOC, which had a disclaimer of opinion, due to various shortcomings, including the lack of supporting documentation and various accounting discrepancies. For 2004, no audit certificates were available for any of the implementing partners, eight months after the project liquidation date.

12. Given that most of the partners were international NGOs, with budgets over US\$ 300,000, the Representation should arrange an external audit of these partners locally. According to IOM/FOM 61/2003 dated 8 December 2003 "an audit certificate per sub-project or group of sub-projects with the same international NGO operating in the same country, with projects totalling US\$ 300,000 or more, is required and should be submitted by an independent auditing firm contracted by UNHCR, within six months of the final date for liquidation of commitments". The audit costs should be borne by UNHCR, and budgeted under the direct implementation of UNHCR.

13. *The Representation stated that some of the implementing partners had submitted its audit certificates, and these had been forwarded to the Desk. The Representation also indicated that it would contract an independent audit firm for the 2005 sub-projects. OIOS appreciates this, and agrees that the audit certificates submitted by these partners can provide some assurance with regard to the financial activities. Nonetheless, we would re-iterate that audit certificates are required for all 2004 sub-projects with all implementing partners (national and international) that fall under the requirements of IOM/FOM 61/2003.*

**Recommendation:**

- The UNHCR Representation in Rwanda should contract an independent auditing firm to undertake an external audit of those international NGOs with budgets over US\$ 300,000 per year, and those national implementing partners that require audit certificates in accordance with IOM/FOM 61/2003 dated 8 December 2003 (Rec. 01).

(a) GTZ

14. During 2003 and 2004 most of the vehicles repaired by GTZ in UNHCR's workshop belonged to third parties, despite a previous OIOS' recommendation to discontinue the practice. In addition, in 2004, OIOS found that about 90 per cent of the repairs/maintenance made for two implementing partners were for vehicles not under Right of Use Agreements. Under a cost recovery system GTZ billed NGOs and channelled back the money to UNHCR after the deduction of a management fee of 6 percent. This practice originated several years back, and continued up until April 2005. OIOS was concerned that GTZ had been using UNHCR genuine spare parts procured internationally at duty free prices, to repair vehicles not belonging to UNHCR, and subsequently substituting those parts with locally procured ones, at a lower quality and a higher price that included VAT. This practice was only discontinued in April 2005.

15. *The Representation explained that, although the 2002 Audit Report had been shared with GTZ, GTZ had continued to provide maintenance service to third party vehicles with a mere bilateral arrangement that excluded UNHCR, which was totally unacceptable. The Representation further acknowledged the fact that the use by GTZ of genuine duty-free spare parts for maintenance of third party vehicles and replacing them by low quality spare parts was inappropriate, hence discontinued since April 2005.*

16. OIOS noted that the discontinuation of services to third party vehicles resulted in a sharp drop in the number of vehicles maintained at the workshop (about 50 percent). Consequently, the workshop became largely under-utilized. According to GTZ, the workshop's current structure and staffing level could easily cope with twice the existing fleet level (over 200 vehicles and trucks).

17. *The Representation recognized the need to reduce the number of technical staff due to discontinuation of maintenance service to third parties, and informed OIOS that it has been agreed with GTZ to assess the actual staffing needs with a view to reducing the number of staff as of December 2005.*

18. OIOS noted that the UNHCR fleet of 106 vehicles included over 20 trucks, some of which had been manufactured as far back as 1981, which resulted in frequent repairs and high maintenance costs. For example, according to GTZ records of maintenance and repairs for 2004, about 10 trucks incurred repair costs varying from US\$ 12,000 up to US\$ 30,000, with a total of over US\$ 200,000, which could have been saved. OIOS recommended that the Representation seek cost saving measures, such as reduction of workshop staff and the closure of other possible idle workshops at field locations.

19. *According to the Representation, the costs seemed exaggerated because some of the vehicles mentioned were part of 16 vehicles on which US\$ 124,000 was spent, as they needed to be re-deployed to Lumumbashi, DRC. The Representation also explained that the disposal of old trucks was not practical since the operation did not decline, and on the other had they had not planned for the replacement of vehicles. The Representation would undertake a cost effectiveness assessment for the reduction/replacement of the existing fleet. The Representation further indicated that GTZ had reassured UNHCR of their presence in Rwanda until end of 2006.*

20. *In reply to OIOS' draft Audit Report, which recommended that staffing levels at the GTZ vehicle workshop be reduced to a level commensurate with the reduced fleet of vehicles, the Representation subsequently confirmed that as of January 2006 GTZ staffing was reduced by 37 per cent, and that their Byumba office was also closed. OIOS is pleased to note the action taken to downsize GTZ.*

(b) MINALOC

21. MINALOC had no formal accounting system in place and most of the expenditure could not be traced to any expenditure records. The final financial reports submitted to UNHCR (SPMRs) could not be reconciled as there was neither any evidence of calculations or analysis made nor any reference to the relevant supporting documents, which mainly consisted of photocopies. Our own re-calculations showed that the expenditures reported in the 2003 and 2004 final SPMRs were overstated by some US\$ 67,000. OIOS recommended that this amount be reimbursed, and that an adequate accounting system be put in place.

22. *The Representation explained that despite official written correspondence and verbal communications on several occasions in 2004, positive action was not taken to implement recommendations. MINALOC had cited high staff turnover and restructuring as the reasons for non-implementation. The Representation planned an extensive training in financial and programme management for MINALOC staff, and that progress would be closely monitored to ensure full compliance. Regarding the recovery of US\$ 67,000 MINALOC informed the Representation that some US\$ 19,000 out of this amount was Government funds, and that the balance, though not reported to UNHCR in 2003, was subsequently used to fund 2005 activities.*

23. OIOS takes note of the explanations, but wishes to point out that the issue was not of the then available bank balances, but rather that of unjustified/unsupported expenditure totalling some US\$ 67,000. Regardless of what was actually available in the bank accounts at the end of the sub-projects in 2003 and 2004, the unjustified amount should be recovered, in addition to other unspent balances. Furthermore, OIOS did not see any evidence in the

files or in the records that prior year's project funds were subsequently used in 2005, especially given the lack of a reliable accounting system. If these funds were to be used in 2005, the Representation should have been so informed, with the amount carried forward subtracted from the first 2005 instalment. This had not been the case.

24. *In reply to OIOS' draft Audit Report, which recommended that unsubstantiated expenditure totalling some US\$ 67,000 be recovered from MINALOC, the Representation indicated that this amount has now been recovered through deductions from the 2005 last instalment.* OIOS takes note of this, but wish to point out that such a deduction can only be effective if the partner has incurred and paid for expenditure totalling US\$ 67,000 using its own funds. If the final SPMRs submitted by the partner accounts for only the actual instalments received, then no recovery would have been made. OIOS requests that the Representation provide copies of both the payment voucher and the 2005 final SPMRs submitted by MINALOC.

**Recommendation:**

- The UNHCR Representation in Rwanda should provide OIOS with copies of the documentation evidencing proper recovery of US\$ 67,000 from MINALOC representing overstated expenditures reported in the 2003 and 2004 final SPMRs (Rec. 02).

25. MINALOC did not comply with the cut-off dates for the expenditure, and payments made during the sub-project liquidation period for prior year expenditure were reported as current year project expenditure. MINALOC explained that it was not aware of this requirement. In addition, OIOS noted that the documentation supporting the expenditure was often inadequate and sometimes lacking. Original documents were often not available, and where photocopies were kept, these were found by the Representation not to be in conformity with the originals that they were supposed to relate to. Moreover, MINALOC did not use payment vouchers; hence expenditure authorisation/approval could not be evidenced.

26. *The Representation indicated that it would emphasize on the rationale of using liquidation periods during the scheduled training sessions for MINALOC staff. Regarding the absence of original supporting documents, MINALOC explained that these could have been misplaced. The Representation also stated that it would persist in its efforts to locate the original documents, and ensure that they are kept up to standard.*

**B. Other Programme Issues**

27. OIOS assessed that project financial monitoring was generally satisfactory. There was a need, however, to strengthen project financial monitoring and to ensure the timely refund of unspent balances from the governmental partner.

28. OIOS noted that none of the implementing partners had obtained any exemption from the Value Added Tax (VAT) of 18 per cent on the procurement of fuel. For 2003 and 2004, OIOS calculated that implementing partners spent over US\$ 300,000 on fuel of which US\$ 48,000 was for VAT. Given that the Rwanda Revenue Authority (RRA) did not impose any particular fuel quota/limits on UNHCR, this VAT amount could have been saved if UNHCR

had directly procured the fuel for onward distribution by GTZ to partners. *In response to the draft report the Representation stated that initial contacts with RRA for VAT exemption was not fruitful. However, they will continue efforts to implement OIOS' recommendation.*

**Recommendation:**

- The UNHCR Representation in Rwanda should, in future, directly procure fuel to cover both its needs and the needs of implementing partners, thus saving VAT of some US\$ 50,000 over a two-year period (Rec. 03).

C. Supply Management

(a) Procurement

29. MINALOC did not observe the requirement of competition for its procurement of cooking stoves totalling some US\$ 86,000. Being a governmental agency, MINALOC was required to tender through the National Tender Board (NTB). However, MINALOC sought a waiver for competitive bidding on the grounds that the procurement was being made on an emergency basis. There was no evidence on file that the procurement was of emergency nature. Overall OIOS assessed that the procurement process lacked transparency with MINALOC having its three office' staff making the selection.

30. MINALOC also issued an ITB for the provision of 2800 MT of peat worth over US\$ 200,000, to be used as an alternative natural source of energy following the government's new policy on reduced felling of trees for firewood. OIOS found that, though approved by the National Tender Board, the tender and the selection of the supplier was actually again made by only three MINALOC staff. Again the procurement process was not transparent, and given that MINALOC was not pre-qualified for procurement on behalf of UNHCR, procurement should have been limited to no more than US\$ 20,000 per year. *The Representation indicated that MINALOC acknowledged the non-compliance with government rules on procurement. It also stated that it would provide training to MINALOC staff on procurement procedures and undertook to conduct close monitoring to ascertain that they fully comply with the regulation.*

31. The Representation informed OIOS of tremendous pressure by MINALOC and the Government of Rwanda to honour a commitment MINALOC had made to the supplier to procure some US\$ 200,000 worth of peat. The Representation clarified that it had not agreed to such an arrangement with MINALOC, except for a small procurement of firewood of some US\$ 40,000. The relevant Sub-Project Agreement and budget only made provision for the procurement of firewood, and therefore UNHCR was not liable for MINALOC's commitment to the supplier. Moreover, following a mission of a UNHCR consultant, the Representation was advised against the use of peat citing health reasons as well as the cost inefficiencies of the procurement. The Representation informed OIOS of its difficult position, especially in 2005 with an increased political pressure from the Government, compounded by the ban to harvest firewood in Rwanda. Given these new developments, OIOS was of the opinion that the Representation should re-assess the cost efficiency for the procurement of wood (compared to the peat), and the health hazards that the use of peat may carry. A concerted approach with guidance from UNHCR Headquarters would be needed.

(b) Asset management

32. OIOS assessed that this area required attention. AssetTrak was not up-to-date, and significant work would be required to reflect the correct value of assets. OIOS found that over 25 vehicles and various other items could not be traced to AssetTrak while at the same time many former implementing partners were still listed as custodians of assets in AssetTrak. There was no record of any physical inventory carried out in the period 2003-2004. For those assets listed in AssetTrak, the custodians were not identified making it difficult to trace the physical existence of the items. This hampered the Representation's ability to identify asset losses if any, and investigate them.

33. *The Representation indicated that it is recruiting a Data Entry Clerk whose duties would include inter alia conducting a comprehensive physical identification and recording of UNHCR assets. The Representation further stated that, with the support of the Desk, someone would come on mission to train the Representation's staff on the use of AssetTrak.*

34. OIOS found that UNHCR assets in the custody of a discontinued partner were handed over to another partner without any involvement of UNHCR. Hence, there was no evidence that the assets were fully accounted for, especially given that the AssetTrak system was not up to date. OIOS recommended that the Representation take appropriate action to ensure that the handover of assets between the implementing partners concerned was fully accounted for. *The Representation stated that it would look into the issue of handover of assets and funds between the two partners, and that it would take appropriate measures to comply with OIOS' comments and recommendations.*

35. While a Local Asset Management Board (LAMB) had been established in 2003, there was no evidence on file that any LAMB meetings had taken place. OIOS noted that the 2005 LAMB established in August 2005 was still dealing with issues dating back one to two years. For example, a vehicle accident case dating back to January 2004 had yet to be finalised, while a theft of Non-Food Items dating back to October 2004 was only finalised during the LAMB meeting in September 2005. Also there were a number of cases at implementing partners, which required action by the LAMB. For example, at least 12 motorcycles were beyond repair, and had been grounded at an implementing partner's compound for over a year. *The Representation stated that, in 2005, LAMB meetings are being convened regularly with minutes kept on file, and that long time grounded vehicles are being disposed of.*

D. Security and Safety

36. The Representation was assessed as MOSS compliant. However, many staff were still to complete the mandatory CD ROM training on security in the field. *The Representation informed OIOS that, subsequent to the audit, all staff completed the mandatory training.*

E. Administration

37. In the areas of administration and finance, the UNHCR Representation in Rwanda generally complied with UNHCR's regulations, rules, policies and procedures and controls were operating effectively during the period under review. There was, however, a need to strengthen certain areas.

(a) Salary advances

38. While Heads of Offices in the field have the delegated authority to approve salary advances for local staff, salary advances to international staff should be dealt with through UNHCR Headquarters. OIOS noted a number of instances where salary advances were made to international staff, which were either approved by the beneficiary himself, or by other staff with no such delegated authority. The rules for the approval of advances of salaries and allowances for international staff at field duty stations (IOM/120/88 and Staff Administration & Management Manual (SAMM), Chapter 3, Section 3.10.1 refer) had been disregarded. These rules indicate the specific circumstances under which HRS may authorize salary advances for international staff, and such advances should be processed by UNHCR payroll. *The Representation assured OIOS that international staff would no longer be granted salary advances locally.*

39. In April 2002, a staff member (index # 667675) obtained a rental advance of US\$ 19,200, which was to be reimbursed in 12 monthly instalments of US\$ 1,600 each. Thus, the advance should have been fully reimbursed by April 2003. Recoveries were, however, made in an inconsistent manner (there were several months with no deductions or only partial deductions). In addition, the Representation made no deductions after the 8<sup>th</sup> instalment in May 2003, thus leaving a balance of US\$ 8,000 since then. OIOS recommended that this amount be recovered at once through payroll. *According to the Representation, some US\$ 1,500 out of US\$ 8,000 related to a MEDEVAC travel advance, which would be cleared through a suspense account. Regarding the balance of some US\$ 6,500, the Representation stated that the Personnel Administration Section of DHRM had been contacted and requested the concerned staff member to confirm way of reimbursement.*

40. *In its subsequent reply to the draft Audit Report, the Representation explained that the actual outstanding balance, totalling US\$ 7,418 action has been taken-up by DHRM for recovery in three instalments starting in January 2006, and that a notional voucher has been issued to clear the amount in the records of the Representation.*

(b) Value added tax (VAT)

41. OIOS found that the Representation had not claimed VAT, totalling some US\$ 98,000 since September 2004, including VAT on purchases by Field Offices, estimated at some US\$ 4,000. According to the Representation, this was the result of an oversight, mainly due to staff movement. *The Representation explained that actions have now been taken, and that the Rwanda Revenue Authority (RRA) has agreed to reimburse the outstanding VAT owed to UNHCR, starting October 2005. The Representation subsequently indicated that RRA has started the reimbursement.*

**Recommendation:**

- The UNHCR Representation in Rwanda should ensure that VAT totalling some US\$ 98,000, for purchases made since September 1994, is recovered from the Rwanda Revenue Authority (Rec. 04).

(c) Cost sharing arrangement with FAO

42. Under a Memorandum of Understanding, the Representation shared offices with FAO, with common costs shared in the ratio of 70:30. UNHCR would pay the full costs of the common costs (electricity, water, security guards, etc.), and bill FAO 30 per cent of those costs. OIOS found, however, that no such billings had been made since March 2004, although the Representation had made monthly payments for those common costs, with FAO's share totalling some US\$ 12,000. *The Representation stated that FAO has agreed to reimburse UNHCR not later than October 2005. The Representation subsequently indicated that the amount owed by FAO has now been fully recovered.*

**V. ACKNOWLEDGEMENT**

43. I wish to express my appreciation for the assistance and cooperation extended to the auditors by the staff of UNHCR and its implementing partners in Rwanda.

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