Background

Class Formation (CF) is an annual process which takes place in all fields to determine the number of class sections in schools in the forthcoming academic year and resultant number of teachers required. The key determinants for the number of teachers required are the number of sections based on the number of students and classroom sizes, and the ratio of weekly study periods (based on host country norms) and teaching periods (determined based on UNRWA priorities), as provided in the Education Technical Instruction 1- UNRWA Education Programme Planning Norms and Standards (ETI 1). The CF process was managed by HQ Amman Education Department (HQA ED) until 2006, when it became a field office (FO) responsibility. HQA ED maintained the role of oversight and responsibility for Agency level monitoring and evaluation.

The Education Management Information System (EMIS) manages the Agencywide Education Information. As part of the student module, EMIS has a class formation module for processing student related information in each school year. The main output of this module is the generation of snapshots that provide information on number of students and sections at a point in time which is the primary input for the CF process.

Objective and scope of Audit

The audit aimed to assess the adequacy and effectiveness of governance, risk management and internal control processes over CF focusing on the HQA ED role, in line with relevant UNRWA rules and regulations.

What IAD concluded

The role of HQA ED in the Class Formation was assessed as "Partially Satisfactory – Major Improvement Needed", which means "The assessed governance arrangements, risk management practices and controls were generally established and functioning but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved".

The rating was primarily due to the immediate need to enhance the ETI 1 to include procedures for HQA ED to execute the responsibilities of oversight, monitoring and evaluation, and a quality review mechanism to ensure the CF process is accurate, efficient, and effective.

In addition, HQA ED should establish the operational procedure for the CF process and guidelines for FOs to conduct physical count of the students to ensure a consistent approach of work. Detailed observations for each sub-process identified are shown below:

Oversight monitoring and evaluation of the CF process

- HQA ED oversight is exercised at a micro level in practice and are not detailed in the ETI requirements.
- HQA ED monitoring over the allocation of support staff is unclear.

Operational procedure for the Class Formation process

- Timeline as instructed by HQA was generally followed while inconsistencies were noted on how CF were conducted across the fields.

Good practices

Good practices noted include detailed norms and standards provided by HQA ED as communicated in the timeline outlining specific activities and deliverables disseminated to the FOs to guide the CF process. Detailed analysis take place at the field level where initiatives were taken to introduce templates (JFO), framework including taskforce responsibilities, guidelines to conduct physical count (LFO), and how exceptions such as absence during count should be addressed (GFO).

What IAD recommended

DIOS made four recommendations of which two are high priority. To address the issues identified in the audit HQA ED should:

Recommendation 1 -. develop and implement detailed measures for oversight exercised by HQA, incorporating roles and responsibilities, specifying criteria to use for monitoring, and quality assurance mechanism.

Recommendation 3 - enforce system signoff as part of the verification process conducted at HQA on the accuracy and completeness of the final snapshots used as input for the Class Formation process.

Recommendation 2 - develop and implement minimum standard operating procedures leveraging off the timeline currently disseminated, to ensure Class Formation are conducted consistently across the fields. The SOP should include verification measures to ensure accuracy and completeness of the basis for Class Formation (number of students), including verification by non-education staff, independent validation by HQA, and other analytical procedures (such as trend analysis or reconciliation to other source data - Refugee Registration Information System), as applicable.

Recommendation 4 - take immediate necessary measure to establish appropriate record keeping system utilizing relevant existing IMTD suite including OneDrive or SharePoint.

What management is doing to address IAD recommendations

Management accepted the recommendations and is in the process of implementing them. Status of implementation after issuance of the report will be assessed as part of the periodic follow-up by DIOS.

Methodology, Approach and Disclosure

The audit aimed to assess the adequacy and effectiveness of governance, risk management and internal control processes over CF focusing on the HQA ED role, in line with relevant UNRWA rules and regulations.

The audit approach included approach included enquiries and interviews with staff as well as review of documentation and analysis of the CF conducted for the school year 2021/2022.

The audit was conducted in accordance with DIOS methodology, which is designed to conform to the International Standards for the Professional Practice of Internal Auditing. It was completed in conformity with the approved work plan and considered the risk assessment exercise conducted prior to the audit.

Pursuant to OD14, this summary of findings and recommendations including management action taken to address recommendations is made publicly available on the DIOS internet page upon issuance of the report on 20 December 2022.