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December 2025

INTERNAL AUDIT

FINAL REPORT 2025-05

Beneficiary management in Lebanon and Syria

DEPARTMENT OF INTERNAL OVERSIGHT SERVICES (DIOS)

WHAT WAS AUDITED

The objective was to provide assurance that the governance arrangements, risk management practices, and controls over the beneficiary management process for relief and social services in Lebanon and Syria are established and adequately functioning.

The internal audit covered the period from January 2024 to March 2025 and focused on governance, verification of registration records and identity, transfer of relief assistance, and monitoring mechanisms including grievances management.

WHY IT MATTERS

The Relief and Social Services Department (RSSD) provides guidance and oversees humanitarian and social assistance to Palestine refugees across field offices. Field Offices are responsible for implementing core social and relief services, including registration, eligibility verification, and distribution of relief assistance.

In recent years, Lebanon Field Office and Syria Field Office have faced evolving operational challenges, including increased demand for services, political and economic instability, while digitalizing important segments of their processes.

WHAT WE CONCLUDED

Overall, the audited area was assessed as *partially satisfactory with major improvement needed*. 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 area should be achieved.

WHAT WERE THE OBSERVATIONS

The audit identified key gaps including outdated policies and their inconsistent implementation, technical limitations of corporate systems, and immature complaints mechanisms and financial reconciliation processes.

WHAT WERE THE ACHIEVEMENTS

DIOS recognizes management efforts to implement a comprehensive reform of the RSS programme. In addition, staff from both field offices facilitated the adoption of the e-UNRWA online registration system and, in Lebanon, supported beneficiaries with digital identity verification.

Anchored to financial sustainability and UNRWA's digital transformation agenda, RSSD is implementing a comprehensive reform process to digitalize systems, strengthen accountability, and ensure equitable service delivery to Palestine refugees.

WHAT WE RECOMMEND

The Internal Audit Division formulated four high-priority and one medium priority recommendations:

- RSSD should strengthen governance and management oversight.
- RSSD, with the support from the Field offices, should revisit the identity verification process.
- RSSD, in coordination with DITID, should address the root cause for the registration data integrity risks and revamp the consolidated registration instructions.
- RSSD should conduct a gap analysis between processes and corporate system's functionalities.
- The Executive Office should proceed with strengthening the Agency's work on accountability towards affected population.

WHAT IS NEXT

Management accepted the recommendations and has developed a time-bound action plan and identified staff responsible for its implementation.

DIOS monitors and reports on the implementation of internal audit recommendations.

The audit was conducted in conformance with the Global Internal Audit Standards™. Pursuant to the Charter of DIOS, this summary is publicly available upon issuance of the report internally.