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Beyond Audit Closure: A Leadership and Accountability Framework for Sustainable Remediation in Humanitarian Organisations

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Abstract: Formal closure confirms that an agreed audit action has been completed, but it does not establish that the revised control will remain effective. This article translates evidence from UNHCR operations between 2014 and 2024 into a sustainable-remediation framework for humanitarian organisations. The underlying mixed-methods study combined 35 questionnaire responses, interviews with five UNHCR senior managers and one OIOS senior manager, and documentary analysis of 1,419 recommendations from internal and external audit reports. The classification of 980 recurrent observations across 16 selected themes identified weaknesses in control design, policy implementation, documentation, monitoring, technology, continuity of ownership, partner capacity and accountability. Rather than reproducing the annual and thematic analysis, the article uses this evidence to define three connected management requirements: rigorous root-cause analysis, accountable leadership during implementation and post-closure verification of control effectiveness. It proposes a continuing governance process supported by clear ownership, risk-linked digital tracking, documented evidence for formal closure and follow-up testing.

Keywords: *Sustainable Remediation, Audit Follow-up, Leadership Accountability, Root-Cause Analysis, Control Effectiveness, Humanitarian Governance.*

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I. INTRODUCTION

The central management challenge in sustainable remediation is not whether an action plan has reached formal closure, but whether the action has changed the control environment sufficiently to reduce the underlying risk. In humanitarian organisations, that distinction is especially important because decentralised delivery, emergency demands, staff mobility and reliance on implementing partners can weaken the durability of corrective action. This article therefore uses evidence from recurring audit findings in UNHCR operations to examine what leaders must do after an audit recommendation is issued: diagnose the root cause, assign durable ownership, monitor implementation, test control effectiveness and retain accountability after formal closure. Its purpose is not to repeat the descriptive account of when and where findings recurred, but to translate that evidence into a practical governance approach for sustainable remediation (Oliver, 2024).

II. LITERATURE AND CONCEPTUAL FRAMING

Sustainable remediation can be understood as a sequence of connected management stages. First, root-cause analysis must distinguish the visible audit exception from the process, behaviour or control weakness that produced it (ACCA, 2023; ICAEW, 2016). Second, corrective action must translate that diagnosis into a feasible intervention with an accountable owner, adequate resources, measurable milestones and consideration of operational constraints. Third, management must verify that the revised control is operating as intended rather than relying solely on evidence that an activity was completed. Finally, leadership must preserve accountability and institutional memory after closure through monitoring, escalation, documented handovers and periodic review (Australian National Audit Office [ANAO], 2014; Chambers, 2021). In humanitarian settings, these stages must also accommodate emergency conditions, staff turnover and partner-capacity limitations. The framework therefore connects technical control design with the organisational arrangements required to sustain it over time (COSO, 2009; EUROSAI, 2021).

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III. METHODOLOGY

This article draws on mixed-methods evidence generated by the underlying study (Johnson et al., 2007). The evidence comprises 35 completed questionnaires from 40 issued, semi-structured interviews with five UNHCR senior managers and one OIOS senior manager, and a documentary review of 256 internal audit reports containing 1,273 recommendations for 2014–2024 and 10 external audit reports containing 146 recommendations for 2014–2023 (OIOS, 2014–2024; UNBOA, 2014–2023). The combined dataset contained 1,419 recommendations, including 980 recurrent observations classified across 16 selected themes. The present article does not reanalyse these findings to reproduce the full temporal and thematic account; instead, it uses them to identify management requirements associated with sustainable remediation. Because the questionnaire and interview evidence reflects informed perceptions and the documentary analysis is descriptive, the resulting framework is evidence-informed rather than causally validated.

IV. RESULTS

➢ *Temporal Implications for Remediation Oversight*

The temporal evidence shows that remediation demands cannot be managed as a stable or predictable workload. Recurrence reached its highest level in 2015, declined generally through 2018, rose again in 2019, fell sharply in 2020–2021 and increased in 2022 before recording equal totals in 2023 and 2024. These movements do not establish periodicity, and changes in audit coverage or operating conditions may partly influence the observed totals. For management, the important implication is that oversight arrangements must remain effective through changing operational pressures rather than respond only when recurrence counts rise. Trend monitoring should therefore be used to trigger enquiry, resource review and escalation, not as a substitute for assessing whether corrective actions have strengthened the relevant controls.

➢ *Management Implications of Thematic Concentration*

The thematic evidence indicates that sustainable remediation must operate across organisational boundaries rather than within isolated audit assignments. Recurrence is most visible in functions characterised by high transaction volumes, distributed responsibility, extensive documentation and reliance on implementing partners. For leaders, this concentration signals the need to group related findings, identify shared control dependencies and coordinate remediation across business processes and locations. Lower-frequency themes should remain within the same oversight system because weaknesses may migrate or interact across functions. The management priority is therefore not to reproduce the thematic ranking, but to use it to determine where cross-functional ownership, escalation and verification are most necessary (UNHCR, 2022).

V. DISCUSSIONS

From a leadership perspective, recurring audit findings suggest weaknesses in the chain connecting diagnosis, implementation and verification. Weak internal controls and inconsistent policy application may allow similar exceptions to arise across locations or periods (COSO, 2009; Paterson, 2025). Inadequate documentation and monitoring can prevent managers from determining whether controls operate consistently, while limited technology can reduce the visibility of overdue actions, recurring themes and cross-operation patterns. Staff turnover and reassignment may interrupt ownership, emergency conditions may complicate standard compliance, and partner-capacity constraints may make prescribed actions difficult to sustain. Weak accountability can compound these pressures when action plans are treated primarily as documents required for formal closure rather than as commitments to reduce risk (ANAO, 2014; Chambers, 2021). Formal closure should therefore be treated as a decision point within sustainable remediation, not as its endpoint. Evidence of completion should be supplemented by confirmation that the root cause has been addressed, the control is operating effectively and responsibility for continued monitoring remains clear (BDO USA, 2023).

The framework also requires a clear separation of assurance roles. Operational managers remain responsible for designing and implementing corrective action, while oversight functions should challenge the adequacy of root-cause analysis, monitor delays and test whether closure evidence demonstrates effective operation rather than procedural completion (IIA, 2016; ANAO, 2014). The third line of defence (oversight teams and auditors) can reinforce this separation by requiring concise reporting on overdue actions, repeat findings, unresolved residual risk and the results of post-closure testing. Such role clarity reduces the risk that ownership is displaced to specific units such as auditors and the office of the Inspector General and helps preserve the independence of assurance while strengthening management accountability for durable remediation.

➢ *Practical Implications*

A sustainable-remediation framework should contain five management disciplines. First, root-cause analysis should identify why the control failed and whether the same weakness exists elsewhere. Second, each action should have a named owner, adequate resources, measurable milestones and a clear link to the underlying risk (EUROSAI, 2021; SC&H, 2019). Third, digital tracking should group related findings across operations, preserve evidence and flag delays or repeated failures (The Blue Dot Team, 2023). Fourth, implementation plans should address continuity during staff turnover and include proportionate support for implementing partners responsible for operating key controls. Fifth, formal closure should require evidence that the action is complete and that the control is functioning as intended, followed where warranted by post-closure review (Oliver, 2024). Together, these disciplines shift management attention from processing recommendations to demonstrating durable risk reduction.

Implementation should also be proportionate to the level and persistence of risk. The third level can establish escalation thresholds that distinguish isolated control lapses

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from repeated failures requiring cross-functional intervention (ANAO, 2014; Chambers, 2021). Where the same weakness persists across operations, management should commission a thematic review, assign enterprise-level ownership and set a timetable for independent validation. This approach prevents the framework from becoming a uniform administrative checklist: lower-risk issues can be resolved through routine follow-up, whereas recurrent or high-impact weaknesses receive sustained oversight, clearer reporting and explicit decisions about residual risk. The result is a remediation system that directs leadership attention to the controls most consequential to operational resilience and accountability.

VI. LIMITATIONS AND FUTURE RESEARCH

The proposed framework is derived from evidence gathered in one organisational setting and should therefore be tested before being treated as generally applicable across humanitarian organisations. The non-probability sample limits statistical generalisation (Ravitch & Mittenfelner Carl, 2019), respondent evidence captures informed perceptions rather than causal effects, and documentary coding depends on the scope and consistency of available audit reports. In addition, the study did not directly compare remediation arrangements or measure control performance after closure. Future research should evaluate how the framework operates in practice, compare alternative ownership and escalation models, test whether digital monitoring improves continuity and verification, and examine how emergency intensity, staff mobility and partner capacity affect implementation. Longitudinal studies could also assess whether organisations applying the framework demonstrate more durable control performance over time.

VII. CONCLUSION

For UNHCR and humanitarian organisations, sustainable remediation requires a governance system that carries accountability beyond the implementation of an individual action plan. Leadership should establish a continuing management cycle in which root causes are diagnosed, accountable owners are designated, resources and milestones are agreed, implementation is monitored, revised controls are tested, and lessons are incorporated into subsequent decisions. Digital tracking should connect actions to risks and reveal weaknesses that cross operational boundaries, while documented handovers and targeted partner support should protect continuity where staff mobility and capacity constraints threaten implementation. Within this model, formal closure authorises a transition from corrective action to continuing assurance; it does not terminate management responsibility. The article's distinctive contribution is a practical leadership framework through which governing bodies, audit committees and managers can assign ownership, escalate persistent weaknesses, verify implementation and preserve institutional learning. Its central proposition is that remediation performance should be assessed through accountable governance and demonstrable control resilience, not through closure statistics alone (ACCA, 2023; Paterson, 2025).

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