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Recurring Audit Findings: Temporal Patterns, Thematic Concentration and Systemic Drivers

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Abstract: Recurring audit findings are observations that reappear in subsequent audit cycles after the related recommendations have been implemented and formally closed. Their recurrence may indicate persistent weaknesses in organisational controls. This study examines the scale, temporal distribution, thematic concentration, and systemic drivers of recurrent findings in UNHCR operations between 2014 and 2024. It uses the mixed-methods design reported in the thesis, combining questionnaires, interviews with senior managers, and documentary analysis. Forty questionnaires were distributed through purposive sampling, of which 35 were returned, representing an 88% response rate. Interviews were conducted with five UNHCR senior managers and one OIOS senior manager. The documentary corpus comprised 256 internal audit reports containing 1,273 recommendations from 2014–2024 and 10 external audit reports containing 146 recommendations from 2014–2023. In total, 1,419 recommendations were analysed using Excel and Power BI, and 980 recurrent observations were classified across 16 selected themes. Recurrence varied substantially by year and was concentrated in partnership management, procurement management, human resources management, programme management, and cash-based interventions. The pattern was persistent but not mechanically cyclical. Findings declined during 2020–2021; however, this change is interpreted cautiously because audit coverage and operating conditions also changed. Triangulated evidence associates recurrence with weaknesses in internal controls, policy implementation, documentation, monitoring, technology use, continuity of ownership, partner capacity, and accountability. The study provides an empirical account of where recurrence is concentrated, how it changed over time, and which systemic conditions are most consistently associated with its persistence.

Keywords: *Recurring Audit Findings, UNHCR, Temporal Patterns, Thematic Concentration, Systemic Drivers, Humanitarian Operations.*

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I. INTRODUCTION

Internal audit supports assurance and accountability by identifying weaknesses that may expose an organisation to continuing risk (IIA, 2024). When similar observations reappear across audit cycles, recurrence becomes a distinct research problem because it may reveal patterns that are not visible when individual recommendations are reviewed in isolation. This issue is particularly significant in humanitarian organisations, where decentralised delivery, partnerships with other agencies, rapid staff movement, and emergency demands create varied operating conditions (UNHCR, 2024). Accordingly, this study examines how recurrent findings were distributed over time and across thematic areas in UNHCR operations and identifies the systemic conditions most consistently associated with their persistence. The analysis is descriptive and interpretive: recurrence is not assumed to follow a fixed cycle, and causal effects are not inferred from documentary patterns or respondent perceptions.

II. LITERATURE REVIEW AND CONCEPTUAL FRAMING

The literature reviewed in the thesis situates recurring audit findings within governance, risk management, internal control, and accountability. Recurrence may occur when a condition identified in one audit reflects a broader weakness that persists across processes, locations, or reporting periods (ACCA, 2023; ICAEW, 2016). The analytical framework therefore distinguishes three categories of potential explanation. Control-related conditions include weaknesses in design, documentation, and monitoring (COSO, 2009; AUASB, 2020). Implementation conditions include inconsistent policy application, limited digital support, and constrained staff or partner capacity. Organisational conditions include discontinuity of ownership, leadership attention, and accountability (Australian National Audit Office [ANAO], 2014). Contextual pressures, particularly emergency operations and staff turnover, may influence how these conditions appear in the audit record. This framework supports the classification and interpretation of recurrent

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observations without assuming that any single condition independently causes recurrence.

III. METHODOLOGY

The study adopted a mixed-methods design (Johnson et al., 2007). Purposive and stratified non-probability sampling facilitated access to respondents with relevant audit, management, or implementation experience. Forty questionnaires were distributed and 35 were returned, yielding an 88% response rate. Semi-structured interviews were conducted with five UNHCR senior managers and one OIOS senior manager. The documentary review covered 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 analytical dataset therefore comprised 1,419 recommendations, processed using Excel and Power BI. The thesis classified 980 recurrent observations across 16 selected themes. Quantitative analysis was descriptive and focused on annual and thematic distributions, while qualitative material was used to interpret mechanisms and organisational context. Triangulation strengthened the interpretation (Ravitch & Mittenfelner Carl, 2019); however, the design does not establish causal effects or statistical representativeness beyond the evidence reviewed.

IV. RESULTS AND FINDINGS

- *Temporal Distribution of Recurring Audit Findings*

Annual counts of recurring audit findings were 55 in 2014, 154 in 2015, 126 in 2016, 105 in 2017, 88 in 2018, 124 in 2019, 40 in 2020, 47 in 2021, 101 in 2022, 70 in 2023, and 70 in 2024. These figures demonstrate persistence alongside marked variation. The 2015 peak was followed by a general decline through 2018, a renewed increase in 2019, a sharp reduction in 2020–2021, and another increase in 2022. The equal counts recorded in 2023 and 2024 do not establish periodicity. Overall, the series is patterned but not mechanically cyclical.

- *Thematic Distribution*

Of the 980 recurrent observations classified across 16 selected themes, partnership management accounted for 184, procurement management for 133, human resources management for 88, programme management for 85, and cash-based interventions for 72. Concentration in these areas is substantively plausible because each involves repeated transactions, distributed responsibilities, extensive documentation requirements, and significant reliance on staff or implementing partners (UNHCR, 2024). The remaining observations were distributed across 11 other themes, demonstrating that recurrence was not confined to a single function.

V. DISCUSSION

The findings indicate that recurrence is systemic rather than confined to isolated audit episodes. Its distribution across years, locations, and functional themes suggests that recurrent observations arise from combinations of control-related, implementation, organisational, and contextual conditions. Weak control design, inconsistent policy application, and inadequate documentation may explain why similar exceptions arise in different settings, while limited monitoring and technology may reduce the visibility of those patterns (COSO, 2009; AUASB, 2020). Staff turnover, emergency operations, and partner-capacity constraints may further influence how frequently weaknesses are detected and recorded. The decline observed during 2020–2021 should therefore be interpreted cautiously because changes in audit coverage, access, and operating conditions may have affected the recorded totals. The findings support a multifactor explanation of recurrence, although the descriptive design does not establish the independent causal effect of any single condition.

The value of the mixed-methods design lies in its ability to distinguish statistical prominence from organisational meaning. Documentary counts identify when and where recurrence is concentrated, while interviews and questionnaires help explain how similar findings may persist under different operational conditions. Convergence across sources increases confidence that a pattern is organisationally significant; divergence should be retained as an analytical result rather than resolved by automatically privileging one source. For example, a decline in recorded findings may coexist with managerial reports of continuing control pressure if audit access, sampling, or reporting practices changed during the same period. Triangulation therefore supports cautious interpretation by distinguishing what the audit record demonstrates from what respondent evidence suggests about the underlying mechanisms.

VI. PRACTICAL AND POLICY IMPLICATIONS

The concentration and variation of recurrent findings have important implications for audit planning and organisational analysis. Audit functions should examine recurrence at the portfolio level, compare themes across operations, and interpret annual changes alongside shifts in audit coverage, access, and reporting practices. High-recurrence areas—partnership management, procurement, human resources, programme management, and cash-based interventions—warrant closer comparative review because their repeated transactions, distributed responsibilities, and documentation demands may generate patterns that are not visible within individual engagements. Consistent thematic coding and explicit links between related observations would improve the organisation's ability to distinguish isolated exceptions from persistent or cross-cutting weaknesses. These measures would strengthen the evidence available for risk assessment, audit scoping, and future research without predetermining the corrective response to any individual finding.

A stronger evidence architecture would also improve the interpretation of recurrence patterns. Audit functions could maintain a standard taxonomy for recurring audit findings, record links between an observation and earlier

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findings, and capture contextual variables such as engagement scope, operational access, and reporting intensity. This approach would enable analysts to compare like with like across years and operations, distinguish genuine persistence from changes in audit coverage, and identify clusters requiring deeper qualitative enquiry. In future research, where data are sufficiently complete, hierarchical modelling could complement descriptive analysis by estimating underlying recurrence risk while accounting for variation between operations and uncertainty in observed counts (Gelman et al., 2013; McElreath, 2020). Used in this way, modelling would strengthen inference and prioritise further investigation without replacing professional judgement with a single numerical score.

VII. LIMITATIONS AND AREAS FOR FURTHER RESEARCH

The non-probability sample limits statistical generalisation (Ravitch & Mittenfelner Carl, 2019), while questionnaire and interview evidence reflects informed perceptions rather than causal effects. Documentary coding depends on the scope, terminology, and consistency of available audit reports, and annual totals may also be influenced by changes in audit coverage, operational access, and reporting practices. The study is further limited to one organisational setting and a selected group of thematic categories. Future research could compare recurrence patterns across humanitarian organisations, examine whether thematic concentrations remain stable over longer periods, and use longitudinal or comparative case designs to test the relative influence of control, implementation, organisational, and contextual conditions.

VIII. CONCLUSION

This study establishes an empirical profile of recurring audit findings in UNHCR operations from 2014 to 2024. Recurrence was persistent but uneven: annual counts fluctuated substantially, the apparent decline during the pandemic period cannot be interpreted as straightforward control improvement, and the evidence does not support a mechanically cyclical pattern. Findings were concentrated in partnership management, procurement, human resources, programme management, and cash-based interventions, indicating that recurrence clusters in functions characterised by repeated transactions, dispersed responsibility, and demanding documentation requirements. Taken together, the documentary, questionnaire, and interview evidence suggests that recurring audit findings are best understood as an organisation-wide pattern associated with interacting weaknesses in control design and operation, policy implementation, documentation, monitoring, technology, continuity, partner capacity, and accountability. The article's principal contribution is diagnostic: it establishes the temporal and thematic contours of recurrence and identifies the systemic conditions most consistently associated with its persistence. Further longitudinal and comparative research is required to test the causal weight of these conditions and determine whether similar concentrations occur in other humanitarian organisations (ACCA, 2023; ICAEW, 2016).

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