



General Assembly

Distr.: General
13 August 2020

Original: English

Seventy-fifth session

Item 151 of the provisional agenda*

Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2019 to 30 June 2020**

Addendum

Summary

The present addendum supplements the overview of the activities of the Office of Internal Oversight Services (OIOS) that is provided in document [A/75/301 \(Part I\)](#). It provides information about the recommendations issued by OIOS from 1 July 2019 to 30 June 2020. It also includes an analysis of open recommendations as at 30 June 2020, with additional focus on critical recommendations and recommendations with financial implications, and a list of reports issued.

* [A/75/150](#).

** Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2019 are presented in document [A/74/305 \(Part II\)](#). Those relating to the period from 1 January 2020 to 31 December 2020 will be presented in document [A/75/301 \(Part II\)](#).



Abbreviations and acronyms

DESA	Department of Economic and Social Affairs
DGACM	Department for General Assembly and Conference Management
DGC	Department of Global Communications
DMSPC	Department of Management Strategy, Policy and Compliance
DOS	Department of Operational Support
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICAO	International Civil Aviation Organization
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Office for Disarmament Affairs
OHCHR	Office of the United Nations High Commissioner for Human Rights
OHRLLS	Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OSAA	Office of the Special Adviser on Africa
UNCC	United Nations Compensation Commission
UNCCD	United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UN-Habitat	United Nations Human Settlements Programme
UNICEF	United Nations Children's Fund
UNHCR	Office of the United Nations High Commissioner for Refugees

UNHQ	United Nations Headquarters
UNITAD	United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-OIM	United Nations Joint Staff Pension Fund Office of Investment Management
UNOCT	United Nations Office of Counter-Terrorism
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOV	United Nations Office at Vienna
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNROD	United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory
UNSSC	United Nations System Staff College
UNSU	United Nations Staff Union
UNU	United Nations University
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women

I. Introduction

1. The present addendum is divided into five sections: analysis of recommendations issued between 1 July 2019 and 30 June 2020 (section II); analysis of open recommendations (section III); further analysis of critical recommendations (section IV); recommendations with financial implications (section V); and reports issued between 1 July 2019 and 30 June 2020 (section VI).

2. For the purposes of the addendum, entities have been grouped into four categories: Secretariat entities, excluding those involved in peace operations; Secretariat peace operations entities; other entities, which includes non-Secretariat United Nations entities covered by OIOS oversight activities; and the United Nations Joint Staff Pension Fund, including its secretariat and the Office of Investment Management. Unless otherwise indicated, the data presented do not include peace operations activities.

II. Analysis of recommendations issued between 1 July 2019 and 30 June 2020

3. OIOS has reviewed the way in which it rates and monitors its recommendations. The aim is to provide clearer information to senior management on the timing of implementation of recommendations and action taken by OIOS in case of unaccepted recommendations. Recommendations are now defined as follows:

- Critical recommendations address risk issues that require the immediate attention of management. Failure to take action could have a critical or significantly adverse impact on the Organization.
- Important recommendations address risk issues that require timely attention by management. Failure to take action could have a highly or moderately adverse impact on the Organization.

4. OIOS has also changed its approach to assessing the status of open recommendations. Under the new approach, any recommendation that remains unimplemented for more than 24 months since its issue and acceptance will be considered long outstanding. That is because the identified risk would remain unmitigated or the recommendation might be overtaken by events. OIOS will work with the concerned entities to identify reasons for the lack of progress on implementation and to establish whether such recommendations remain relevant and should be acted upon without further delay or should be closed.

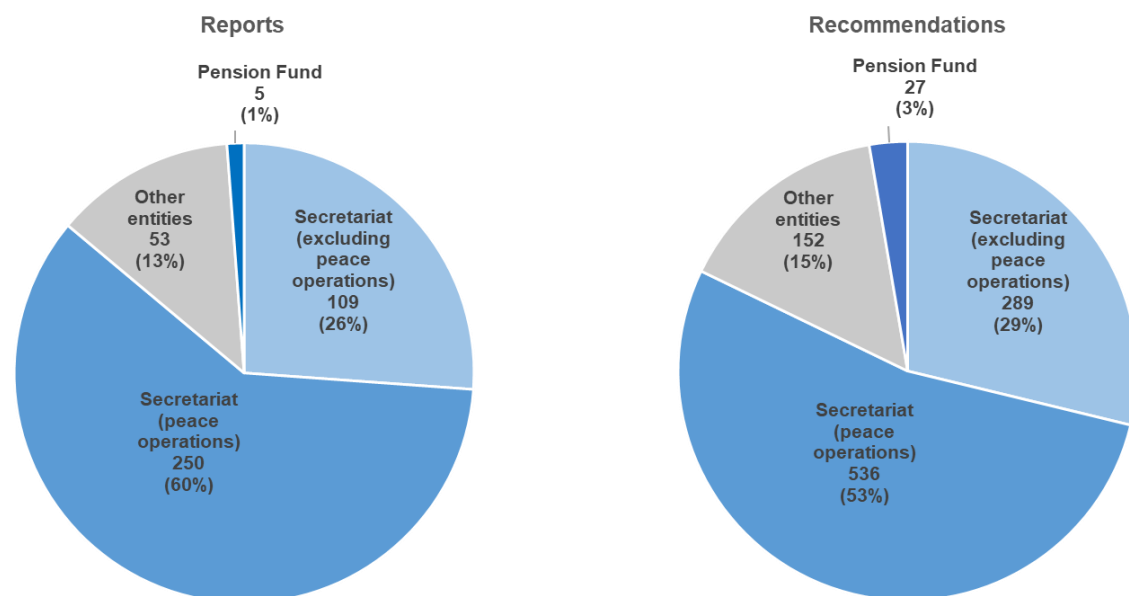
5. The focus is to ensure that recommendations lend themselves to actions that can be implemented in a timely manner and that, where still not implemented 24 months after being accepted, the entity concerned identifies any associated unmitigated risks and, if they are unaddressed, properly reflects them in the Organization's enterprise risk management framework. This approach will better suit the more dynamic risk environment that the United Nations Secretariat and other organizations currently face.

6. Between 1 July 2019 and 30 June 2020, OIOS issued 1,004 recommendations, contained in 417 reports, including those pertaining to peace operations (figure 1). Analysis of the recommendations issued, and of the status of implementation of previous recommendations, is provided in the present addendum for all entities not relating to peace operations. Reports and recommendations pertaining to OIOS oversight of such entities represent around 40 per cent and 47 per cent, respectively,

of total reports and recommendations issued by OIOS between 1 July 2019 and 30 June 2020 (figure 1).

Figure 1

Reports and recommendations issued between 1 July 2019 and 30 June 2020



	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>Pension Fund</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
Reports issued*	109	53	5	167	250	417
Audit	26	26	4	56	51	107
Inspection and evaluation	11	2	—	13	4	17
Investigation	72	25	1	98	195	293
Recommendations	289	152	27	468	536	1 004
Audit	199	134	27	360	308	668
Inspection and evaluation	26	4	—	30	10	40
Investigation	64	14	—	78	218	296

* The addendum to the report on the activities of the Office of Internal Oversight Services for the period from 1 July 2019 to 30 June 2020 (A/75/301 (Part I)/Add.1) and the report on the activities of the Office of Internal Oversight Services on peace operations for the period from 1 January to 31 December 2019 (A/74/305 (Part II)) bring the total number of reports of OIOS reports to 419.

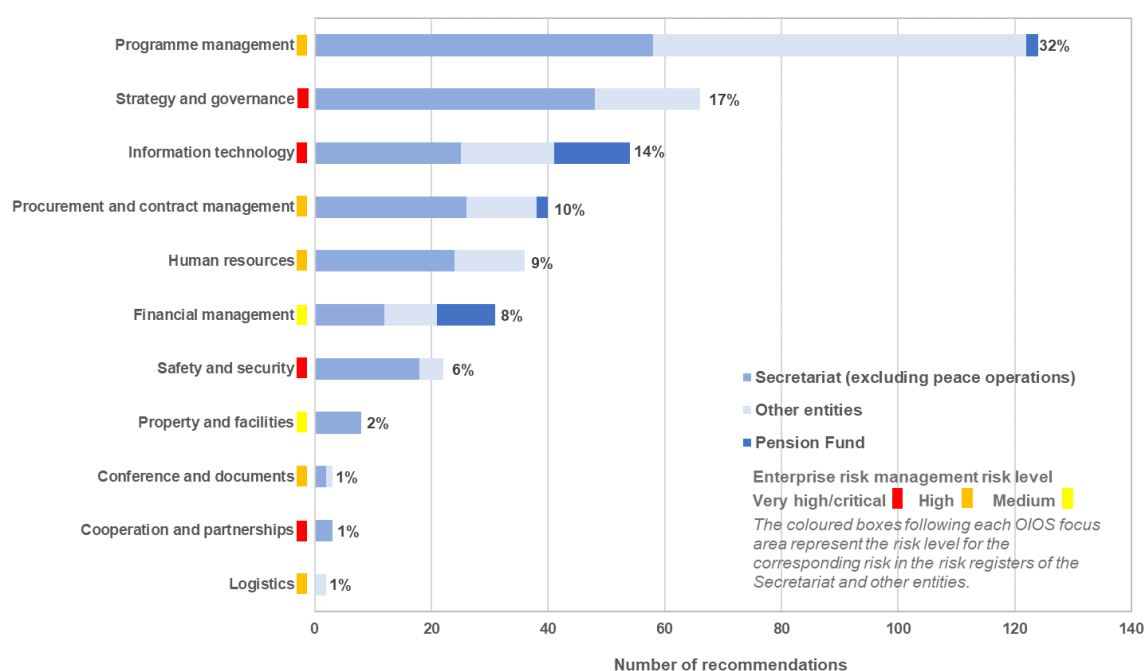
7. Of the 468 recommendations issued by OIOS to entities not relating to peace operations, 16 (3 per cent) were deemed critical (table 1). A list of those critical recommendations (table 3) and details of all overdue critical recommendations (past the target due date, table 4) and long outstanding critical recommendations (older than 24 months, table 5) are provided in section IV.

8. The remaining 452 (97 per cent) of the 468 recommendations were deemed important, with 62 per cent relating to Secretariat entities not concerned with peace operations, 6 per cent to the Pension Fund and 32 per cent to other entities. Around 77 per cent of those recommendations arose from internal audit, 17 per cent from investigation and 6 per cent from inspection and evaluation activities.

9. OIOS internal oversight work was focused on areas of higher risk to the Organization's risk management, governance and operations and aligned with the enterprise risk management framework of the Secretariat (and those of other entities). Approximately 90 per cent of recommendations issued during the reporting period addressed areas of higher risk that had been identified in the risk registers of the Secretariat and other relevant entities. Around 32 per cent of the 390 audit, inspection and evaluation recommendations were issued with a view to improving programme management, including the planning, implementation, monitoring and evaluation of, and reporting on, programmatic activities and projects. Other areas of frequent focus included strategy and governance, information and communications technology, procurement and contract management, human resources and financial management, all of which are areas identified by entities as being high or very high risk.

Figure 2

Focus areas of recommendations issued between 1 July 2019 and 30 June 2020



III. Analysis of open recommendations

A. Closure of recommendations

10. OIOS closed 829 recommendations during the reporting period. Of them, 190 (23 per cent) were issued during the current period and 639 (77 per cent) had been issued previously.

Table 1
Status of open recommendations as at 30 June 2020

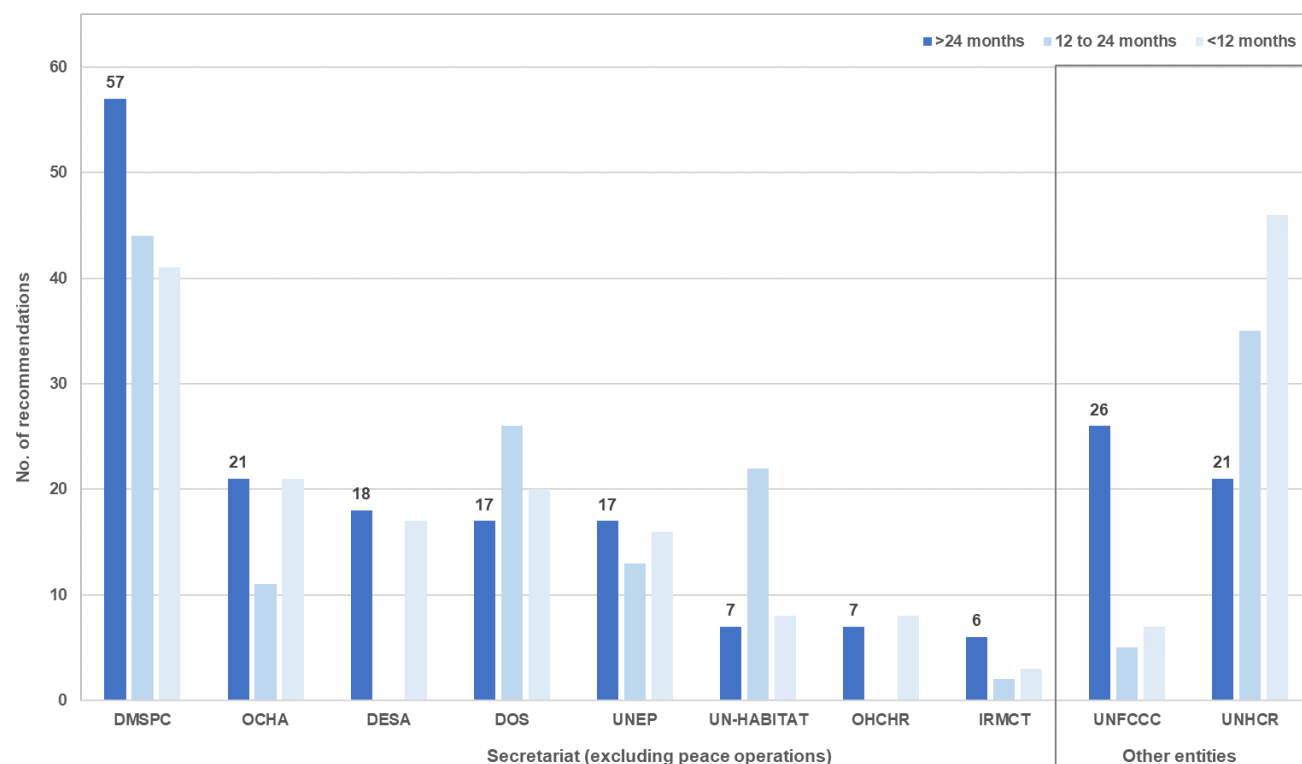
	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>Pension Fund</i>	<i>Total</i>	<i>Secretariat (peace operations)</i>
Open as at 1 July 2019	789	276	50	1 115	499
+ Issued between 1 July 2019 and 30 June 2020	289	152	27	468	536
<i>Critical</i>	14	2	–	16	1
<i>Important</i>	275	150	27	452	535
– Closed between 1 July 2019 and 30 June 2020	542	251	36	829	613
Issued during the current period	101	82	7	190	254
<i>Critical</i>	–	2	–	2	1
<i>Important</i>	101	80	7	188	253
Issued during previous periods	441	169	29	639	359
<i>Critical</i>	4	9	1	14	5
<i>Important</i>	437	160	28	625	354
Open as at 30 June 2020	536	177	41	754	422
<i>Critical</i>	19	7	5	31	5
<i>Important</i>	517	170	36	723	417

B. Implementation timelines for recommendations

11. As at 30 June 2020, 754 recommendations were open, of which 278 (37 per cent) had been issued within the previous 12 months and 238 (32 per cent) between 12 and 24 months previously. The remaining 238 (32 per cent) had been open for more than 24 months, 15 of them for five years or longer. Thirty-one (4 per cent) of the 754 open recommendations were classified as critical, including 14 that had been issued within the previous 12 months, 14 issued between 12 and 24 months previously and 3 that were more than 24 months old.

12. The top 10 entities with the most long outstanding recommendations (figure 3) together account for 83 per cent of such recommendations.

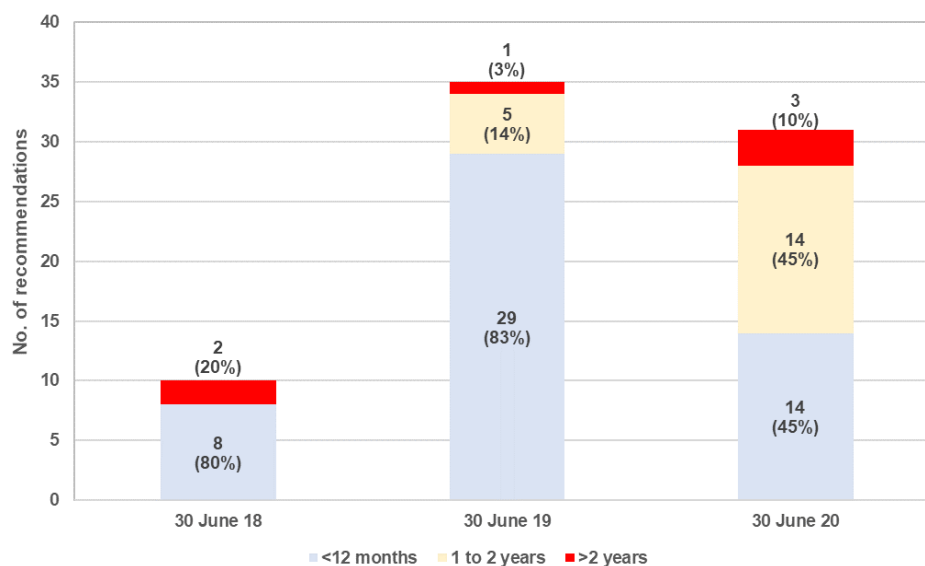
Figure 3

Top 10 entities with most long outstanding recommendations as at 30 June 2020

13. The adverse outcomes highlighted by OIOS in its findings can be minimized by the timely implementation of its recommendations.

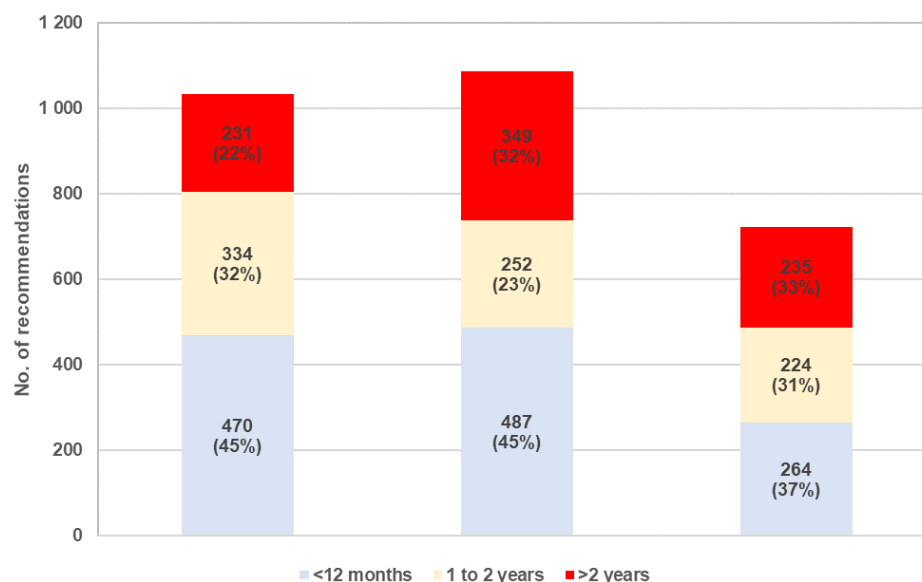
14. Although the number of open critical recommendations decreased slightly from 35 as at 30 June 2019 to 31 as at 30 June 2020, the number of critical recommendations still open after 12 months rose from 6 (17 per cent) as at 30 June 2019 to 17 (55 per cent) as at 30 June 2020 (figure 4).

Figure 4

Open critical recommendations

15. The proportion of open important recommendations more than 12 months old increased from 55 per cent (601) as at 30 June 2019 to 63 per cent (459) as at 30 June 2020 (figure 5). The number of important recommendations still open as at 30 June 2020 decreased by a third compared with the previous reporting period (723 open at 30 June 2020, compared with 1,088 at 30 June 2019). The decrease is explained by the issuance of 289 fewer recommendations overall in the period 2019–2020 compared with 2018–2019 and increased efforts to monitor and update the status of implementation of recommendations in a more timely manner.

Figure 5

Open important recommendations

IV. Further analysis of critical recommendations

A. Critical recommendations issued during the reporting period

16. OIOS issued 16 critical recommendations during the reporting period (table 2). Management accepted all of them and two have since been implemented. They require immediate action by management in order to strengthen strategic and operational planning (DESA, DGC, ECA and OSAA), fraud risk management (DMSPC and DOS), coordination and consultation (DGC, ECA and OSAA), monitoring (DGC, ECA and OSAA), financial management (UNHCR) and the safeguarding of assets (UNHCR).

Table 2
Critical recommendations issued between 1 July 2019 and 30 June 2020*

Entity	Report number	Recommendation	Risk category	Report date	Target date	Implementation status
DESA	IED-19-015	Building on its improvements and within the confines of its mandate, UNDESA should further strengthen its current yearly strategic plan to cover major UNDESA activities at the subprogramme level.	Strategy	10/06/2020	31/12/2021	In progress
	IED-19-015	To maximize its effectiveness, UNDESA should continue to develop department-level reform operationalization action plans and guidance for phase 3 of the organizational reform.	Operational	10/06/2020	31/12/2021	In progress
DOS (DMSPC)	2019/111	DOS should, in consultation with DMSPC: (a) implement a fraud risk management programme to identify, analyse and manage procurement fraud risks; (b) conduct a systematic fraud risk assessment of the procurement function; and (c) maintain a log of suspected and detected fraud cases in order to analyse fraud schemes and design appropriate mitigating measures.	Compliance	18/11/2019	31/03/2021	In progress
DGC, ECA, OSAA	IED-19-018	To resolve programme coherence and internal accountability issues, and ensure the programme delivers as one, OSAA in collaboration with ECA and DGC should put in place a formal process of regular consultation to internally align and coordinate the activities of the three subprogrammes at all stages of the delivery process.	Operational	25/03/2020	21/12/2021	In progress
	IED-19-018	Programme 9, led by OSAA with close collaboration from ECA and DGC, should engage in a strategic planning process with key stakeholders to ensure a comprehensive, participatory and integrated plan, including an advocacy strategy, is developed in support of its mandates.	Strategy	25/03/2020	21/12/2021	In progress

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target date</i>	<i>Implementation status</i>
	IED-19-018	OSAA should fully operationalize the United Nations Monitoring Mechanism in line with goals articulated by the General Assembly so that the mechanism reliably and systematically tracks commitments over time, provides a basis for advocacy and follow-up.	Operational	25/03/2020	3/03/2021	In progress
ECA, OSAA	IED-19-018	OSAA and ECA-NEPAD Unit should strengthen the global and regional coordination mechanisms to which they are secretariat to more deliberately inform, actively involve all three subprogrammes, with clear leadership and involvement roles for each and coordinate action in support to African Union goals articulated in Agenda 2063 and in supporting regional strategies.	Strategy	25/03/2020	21/12/2021	In progress
UNHCR	2019/068	The UNHCR Division of Financial and Administrative Management should strengthen the processes over: (i) the quality review of the appropriateness of the opinion in the auditors' reports; and (ii) the assessment of the performance of auditors, including in terms of timeliness of audit reports.	Financial	5/08/2019	31/12/2019	Implemented
	2019/103	The UNHCR Representation in Chad should review its current cash-based interventions (CBI) strategy and ensure it is supported by a comprehensive review of the current CBI programme, as well as related standard operating procedures to ensure the programme remains relevant in addressing protection risks and safeguards available resources.	Financial	8/11/2019	31/12/2019	Implemented

* Recommendations issued for implementation by more than one entity are listed only once.

B. Critical recommendations open as at 30 June 2020

17. A total of 31 critical recommendations were open as at 30 June 2020, 14 of them issued between 1 July 2019 and 30 June 2020, 14 between 1 July 2018 and 30 June 2019 and 3 prior to 30 June 2018. Moreover, 12 of the 31 critical recommendations were overdue and 2 were long outstanding as at 30 June 2020 (table 3).

Table 3

Status of open critical recommendations as at 30 June 2020

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>Pension Fund</i>	<i>Total</i>
Period recommendations open	19	7	5	31
Less than 12 months	14	—	—	14
Between 12 and 24 months	5	4	5	14
More than 24 months	—	3	—	3
Overdue as at 30 June 2020	3	5	4	12
Past due date and open for less than 24 months	3	3	4	10
Past due date and open for more than 24 months*	—	2	—	2

* Not reflected here, but included in table 4, is an additional recommendation to UNFCCC that, although not past the estimated due date, has been open for more than 24 months.

18. Details of the overdue and long outstanding critical recommendations are provided in tables 4 and 5.

Table 4
Critical recommendations overdue and/or open for more than 24 months

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target due date</i>	<i>New estimated due date</i>
UNHCR	2017/119	The UNHCR Division of Human Resources Management should revisit the governance and management accountability arrangements for staff accommodation; and in particular: (a) reactivate the Steering Committee on Staff Accommodation to robustly oversee the work and resources of the Global Staff Accommodation Unit (GSAU); (b) take action to ensure systemic issues identified by GSAU are addressed, including the need to reinvest rental income to improve standards of accommodation; and (c) put in place appropriate coordination mechanisms with the Regional Bureaux on staff accommodation matters and ensure that the respective responsibilities are clear.	Human resources	17/11/2017	31/12/2018	30/09/2019
	2017/119	The UNHCR Division of Human Resources Management, in coordination with the Regional Bureaux and Representations managing staff accommodations, should develop an adequately resourced and time-bound action plan to ensure that the minimum standards on living conditions, as regards staff accommodation and living environment, food water and hygiene, and recreational facilities, are achieved in all locations.	Human resources	17/11/2017	31/12/2019	–
UNFCCC	2018/064	UNFCCC should document and execute a plan for timely implementation of all critical recommendations made by the third-party consulting firm relating to the vulnerability test.	Information resources	21/06/2018	31/12/2020	–

Table 5
Critical recommendations overdue and open for less than 24 months

Entity	Report number	Recommendation	Risk category	Report date	Target due date	New estimated due date
UN-Habitat	2019/006	UN-Habitat should ensure that the Habitat III Secretariat provides to the General Comptroller of Ecuador all documentation in its possession relating to the selection of the Operator and disbursement of funds by the Operator on behalf of Habitat III.	Financial	21/02/2019	31/05/2019	–
	2019/006	UN-Habitat, in coordination with the Government of Ecuador, should review the expenditure of \$3,786,953 incurred on behalf of the Habitat III Secretariat through the Operator to assure accountability for the funds.	Financial	21/02/2019	31/12/2019	–
	2019/006	UN-Habitat should expedite the financial and substantive reports to donors of the Habitat III Trust Fund to assure transparency for the funds received from donors and sustain their confidence and continued support.	Financial	21/02/2019	31/05/2019	–
UNHCR	2018/097	UNHCR should assess what accountability measures need to be taken for the undue prolongation of expensive and unsustainable emergency water trucking services, absence of competitive tendering, override of controls and poor contract management, leading to substantial loss of resources, failure to achieve value for money, and the creation of a potentially significant liability outside its accounting records.	Strategy	17/10/2018	30/06/2019	–
	2018/097	UNHCR should: (a) establish accountability for failure to take timely corrective measures on the irregularities in registration activities; and (b) conduct a lessons learned exercise over registration activities in Uganda and implement effective risk management procedures over registration, including risk mitigation measures, regular management reviews of risks, and timely escalation of high risks to appropriate management levels for action.	Operational	17/10/2018	30/06/2019	–

Entity	Report number	Recommendation	Risk category	Report date	Target due date	New estimated due date
	2019/035	The UNHCR Representation in Tanzania, in collaboration with the Regional Bureau for Africa, should: (i) review its processes, including in terms of management supervision and monitoring, for the selection and retention of partners, designation of procurement to partners, and monitoring of projects, and implement a time-bound action plan addressing the systemic and recurring issues raised in this audit in an effective and sustainable manner; and (ii) institute measures to recover all ineligible and unauthorized project costs and receivables from partners.	Operational	22/05/2019	30/09/2019	–
UNJSPF	A/73/341	The Board should: (a) implement the General Assembly's request to submit proposals for fair and equitable representation of member organizations on the Board to reflect the actual distribution of active participants in the Fund, present and future trends in Fund participation, and the changing nature of the Fund's member organizations; and (b) implement a rotation scheme that allows eligible member organizations to share the rotating seats in a fair and equitable manner.	Strategy	6/09/2018	30/09/2019	–
	A/73/341	The Board should: (a) separate the roles of its Secretary and the Fund's Chief Executive Officer; (b) establish its own secretariat that is independent from the management of the Fund; and (c) reconstitute the Executive Office such that it is directly responsible to both entities of the Fund for the provision of administrative services.	Strategy	6/09/2018	31/12/2019	–
	A/73/341	The Board should: (a) establish mechanisms to ensure that annual performance evaluations of the Chief Executive Officer and Deputy Chief Executive Officer are conducted and documented based on clear metrics to hold them accountable; and (b) ensure that the secretariat of the Fund is held accountable for annually appraising the performance of its staff.	Strategy	6/09/2018	30/09/2019	–
	A/73/341	The Board should take effective measures to ensure that the secretariat of the Fund sets the appropriate tone at the top with regard to integrity and ethical values.	Strategy	6/09/2018	30/09/2019	–

V. Recommendations with financial implications

19. A summary of recommendations with financial implications is provided in table 6. OIOS classifies financial implications according to several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction.

20. During the reporting period, recommendations with financial implications included an estimated \$1.04 million in potential recoveries and expenditure reduction for Secretariat entities. OIOS, through its internal audits, also identified areas for recoveries in UNHCR, \$1.1 million of which UNHCR realized during the reporting period (table 6).

Table 6

Recommendations with financial implications, 1 July 2019 to 30 June 2020

(United States dollars)

<i>Entity</i>	<i>Report number or issue date</i>	<i>Description</i>	<i>Estimated amount</i>	<i>Realized amount</i>
DMSPC	14 Feb 2020	Recoveries from entitlement fraud	309 578	–
	31 Dec 2020	Recovery of overpayment	1 999	–
OCHA	2019/126	Overpayments due to exchange rate irregularities	413 000	–
OHCHR	2019/071	Value-added tax receivables to be claimed	311 000	–
UNHCR	2014/059	Recoveries of long outstanding receivables from staff members	–	32 180
	2017/124	Recovery of education grant overpayments	–	5 896
	2018/042	Recoveries relating to personal use of telecommunications devices	–	220 880
	2018/042	Optimized use of mobile telecommunications devices and subscriptions	–	576 993
	2018/097	Recoveries relating to overbilling in road construction projects	–	239 474
	2019/103	Recoveries relating to fuel management	–	1 062
Total			1 035 577	1 076 485

VI. Reports issued between 1 July 2019 and 30 June 2020

21. Between 1 July 2019 and 30 June 2020, OIOS issued 168 reports (excluding those relating to peace operations), comprising 9 to the General Assembly (1 audit report, 6 triennial reviews, 1 evaluation report and the report on the activities of the Office of Internal Oversight Services for the period from 1 July 2018 to 30 June 2019), 55 internal audit reports, 66 investigation reports, 27 investigation closure notices, 5 investigation advisory reports and 6 evaluation and inspection reports (table 7).

Table 7
Reports issued between 1 July 2019 and 30 June 2020 (excluding peace operations)

A. Reports issued to the General Assembly

<i>Symbol</i>	<i>Date</i>	<i>Subject</i>
A/74/305 (Part I) and A/74/305 (Part I)/Add.1	13/08/2019	Activities of the Office of Internal Oversight Services for the period from 1 July 2018 to 30 June 2019
A/74/281	05/08/2019	Audit of the international component of the Extraordinary Chambers in the Courts of Cambodia
E/AC.51/2020/2	10/03/2020	Triennial review of recommendations from the programme evaluation of the Economic Commission for Europe
E/AC.51/2020/3	11/03/2020	Triennial review of recommendations from the programme evaluation of the Economic and Social Commission for Western Asia
E/AC.51/2020/5	17/03/2020	Triennial review of recommendations from the thematic evaluation of the regional commissions
E/AC.51/2020/6	17/03/2020	Triennial review of recommendations from the programme evaluation of the Office for the Coordination of Humanitarian Affairs
E/AC.51/2020/4	18/03/2020	Triennial review of recommendations from the programme evaluation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East
E/AC.51/2020/8	20/03/2020	Triennial review of recommendations from the programme evaluation of the Office of the United Nations High Commissioner for Refugees
S/2020/236	26/03/2020	Evaluation of the methods and work of the International Residual Mechanism for Criminal Tribunals

B. Reports issued to programme managers by the Internal Audit Division

Entity	Issue date	Audit report subject	Number of recommendations	
			Critical	Important
Secretariat				
DESA	24/09/2019	Management of the project offices in the Republic of Korea and Japan (2019/086)	0	9
DMSPC, DOS	13/08/2019	Management of capital improvements and maintenance projects in the United Nations Secretariat (2019/069)	0	9
	18/11/2019	Strategic management of the procurement function in the United Nations Secretariat (2019/111)	1	16
	21/11/2019	Umoja system security, architecture and design (2019/112)*	0	5
	06/12/2019	Inspira Human Resources System (2019/119)	0	9
DMSPC, DOS	13/02/2020	Secure communications and the related telecommunications infrastructure at the United Nations Secretariat (2020/002)*	0	8
DMSPC, DOS, UNOV	12/02/2020	Processes for the development and acquisition of software applications at the United Nations Secretariat (2020/003)	0	5
DSS	24/07/2019	Effectiveness and efficiency of the critical incident stress management in the United Nations Secretariat (2019/065)	0	12
ECA	27/12/2019	Management of select policy centres (2019/147)	0	5

Entity	Issue date	Audit report subject	Number of recommendations	
			Critical	Important
ECA, DMSPC	26/06/2020	Renovation of the Africa Hall and visitors centre construction projects (2020/013)	0	9
EOSG, DESA	18/12/2019	Management of the United Nations Peace and Development Trust Fund (2019/130)	0	4
ESCAP	16/08/2019	Management of trust funds (2019/072)	0	5
Ethics Office	16/09/2019	Effectiveness of the annual leadership dialogue (2019/083)	0	4
IRMCT	20/12/2019	Enforcement and monitoring of sentences of convicted persons (2019/136)*	0	1
OCHA	17/12/2019	Operations in Yemen (2019/126)	0	10
	08/04/2020	Operations in Iraq (2020/005)	0	7
	24/06/2020	Operations in Somalia (2020/012)	0	8
OHCHR	22/07/2019	County office in Mauritania (2019/064)	0	8
	15/08/2019	Country office in Colombia (2019/071)	0	10
UNEP	31/10/2019	Secretariat of the Convention on Biological Diversity (2019/095)	0	12
	23/12/2019	Recruitment process (2019/139)	0	9
UN-Habitat	31/10/2019	Regional Office for Africa (2019/093)	0	8
UNODC	13/11/2019	Regional Office for West and Central Africa (2019/107)	0	11
UNOG	31/10/2019	Contract management in the Strategic Heritage Plan (2019/094)	0	5
	06/11/2019	Interpretation Service (2019/101)	0	5
Other entities				
ITC	09/07/2019	European Union-funded projects in Afghanistan (2019/060)	0	3
UNCC	24/04/2020	Claims payments (2020/007)	0	0
UNFCCC	13/08/2019	Conference Affairs Services programme (2019/070)	0	6
	16/12/2019	Support and services provided to the constituted bodies (2019/122)	0	4
UNHCR	05/08/2019	Arrangements for the audit certification process for implementing partners (2019/068)	1	5
	19/08/2019	Emergency response in Bangladesh (2019/073)	0	7
	26/08/2019	Technology obsolescence (2019/077)	0	3
	27/08/2019	Global Service Desk (2019/080)	0	4
	28/08/2019	Operations in Central African Republic (2019/081)	0	5
	01/10/2019	Operations in Rwanda (2019/088)	1	5
	18/10/2019	Arrangements for recruitment of international professional staff (2019/091)	0	5
	06/11/2019	Operations in Yemen (2019/102)	0	8
	08/11/2019	Emergency response in Chad (2019/103)	2	7
	13/11/2019	Upgraded Payroll Module of the Managing for Systems, People and Resources system (2019/106)	0	4
	15/11/2019	Operations in Malaysia (2019/110)	0	4
	29/11/2019	Operations in Kenya (2019/115)	0	6
	05/12/2019	Emergency response in Cameroon (2019/118)	0	7

Entity	Issue date	Audit report subject	Number of recommendations	
			Critical	Important
UNROD	13/12/2019	Emergency response in Colombia (2019/117)	0	3
	13/12/2019	Review of recurrent procurement management issues raised in past internal audit reports on field operations (2019/120)	0	3
	16/12/2019	Health programmes (2019/125)	0	8
	19/12/2019	Operations in Burundi (2019/133)	0	7
	23/12/2019	Information and communications technology governance (2019/140)	0	6
	24/12/2019	Operations in Turkey (2019/142)	0	6
	09/04/2020	United Nations Register of Damage (2016/006)	0	3
UNSSC	31/10/2019	Relationship with UNDP (2019/092)	0	5
UNU	23/12/2019	Institute on Computing and Society (2019/141)	0	6
UNJSPF				
UNJSPF secretariat	16/12/2019	Travel management (2019/123)	0	4
	19/12/2019	Services provided by a United Nations agency (2019/132)	0	9
UNJSPF secretariat, UNJSPF-OIM	27/11/2019	Financial reporting process and related systems (2019/113)	0	9
UNJSPF-OIM	18/12/2019	Travel management (2019/128)	0	5

* Report contains sensitive information and is not available on the OIOS website.

C. Reports and closure notices issued by the Investigations Division

Entity	Issue date	Report subject
Secretariat		
DESA	29/11/2019	Investigation report on misconduct by a staff member
DGACM	23/06/2020	Investigation report on sexual abuse by a staff member
DGC	14/02/2020	Closure notice on allegations of interference with an authorized investigation and prohibited conduct by a staff member at UNIC, Tanzania
	05/04/2020	Investigation report on abuse of authority by a staff member
	30/04/2020	Closure notice on abuse of authority by a staff member
DMSPC	22/06/2020	Investigation report on sexual harassment by an intern
	31/07/2019	Closure notice on reported unsatisfactory conduct by a staff member
	31/07/2019	Closure notice on reported unsatisfactory conduct by a staff member
	30/08/2019	Investigation report on prohibited conduct by a staff member at the Language and Communications Programme
	24/09/2019	Investigation report on possible fraud by a staff member
	31/12/2019	Investigation report on unsatisfactory conduct by a staff member
	30/04/2020	Advisory report on a review of PHP
DOS	31/07/2019	Closure notice on involvement in corrupt schemes by a staff member
	14/02/2020	Investigation report on failure to disclose the name of a United Nations employee as a relative in personnel history form by a staff member
	26/02/2020	Investigation report on recommending a relative as a possible candidate for a United Nations position by a staff member
	31/03/2020	Closure notice on collusion by two registered vendors

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
DSS	31/07/2019	Investigation report on sexual harassment by a staff member
	29/11/2019	Investigation report on possible unsatisfactory conduct by a staff member
	31/12/2019	Investigation report on sexual harassment by a staff member
	31/12/2019	Closure notice on possible misconduct
	31/03/2020	Investigation report on serious misconduct by a staff member
	31/03/2020	Investigation report on serious assault by a staff member
	24/04/2020	Advisory report on security risks arising from the improper handling and storage of confidential information
	18/06/2020	Closure notice on possible violation of local laws by a staff member
	23/06/2020	Investigation report on possible fraud by a staff member
ECA	17/06/2020	Closure notice on allegations of breach of confidentiality by a staff member
	18/06/2020	Closure notice on entitlement fraud by a staff member
ESCAP	14/02/2020	Investigation report on alleged sexual harassment by a staff member
IRMCT	31/12/2019	Investigation report on alleged misrepresentation
	04/04/2020	Advisory report on travel
	09/04/2020	Closure notice on possible misconduct
	25/06/2020	Closure notice on possible medical insurance fraud by a staff member
OCHA	30/08/2019	Investigation report on prohibited conduct by a staff member
	30/04/2020	Investigation report on alleged prohibited conduct by a staff member
	16/06/2020	Investigation report on fraud by an implementing partner
	18/06/2020	Investigation report on fraud by an implementing partner
	23/06/2020	Investigation report on an allegation of sexual harassment by a staff member
OOSA	23/06/2020	Investigation report on sexual harassment by a staff member
Others	27/08/2019	Closure notice on corruption by a staff member at the Office of the President of the 69th Session of the General Assembly
	30/08/2019	Closure notice on sexual harassment by a journalist
	11/11/2019	Investigation report on unsatisfactory conduct by a staff member at the Office of the President of the 69th Sessions of the General Assembly
	19/11/2019	Closure notice on phishing attempts targeting United Nations e-mail accounts at UNHQ
	31/12/2019	Closure notice on reported unauthorized expenditure of UNSU funds by the UNSU 44th Staff Council
	14/02/2020	Investigation report on sexual harassment by a staff member
	31/03/2020	Investigation report on possible fraud
	22/06/2020	Investigation report into allegations of abuse of authority and failure to declare outside interests by a staff member
	29/06/2020	Investigation report on interference in a sexual exploitation and abuse investigation by a staff member
	29/06/2020	Investigation report on misconduct by an employee
UNCTAD	31/03/2020	Investigation report on conflict of interest and misuse of ICT resources by a staff member
UNEP	30/08/2019	Investigation report on unauthorized outside activity by an intern
	31/12/2019	Investigation report on outside activity by a staff member
	31/03/2020	Closure notice on prohibited conduct by a staff member
	31/05/2020	Investigation report on unsatisfactory conduct by a staff member
	29/06/2020	Investigation report on prohibited conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
UN-Habitat	18/06/2020	Investigation report on unauthorized outside activity by a staff member
	23/06/2020	Advisory report on actions taken in response to the reported harassment of staff members
UNITAD	28/06/2020	Investigation report on prohibited conduct by a former consultant
UNOCT	23/04/2020	Investigation report on misconduct by a staff member
UNODC	19/11/2019	Closure notice on allegation of sexual exploitation by a staff member
	29/11/2019	Closure notice on possible misconduct at the Regional Office for the Middle East and North Africa
	25/06/2020	Investigation report on unsatisfactory conduct by a staff member
	29/06/2020	Investigation report on medical insurance fraud by a staff member
UNOG	06/12/2019	Investigation report on prohibited conduct by a staff member
UNON	31/07/2019	Closure notice on alleged unsatisfactory conduct by a staff member
	14/02/2020	Investigation report on alleged abuse of duty-free allowances by a staff member
	26/02/2020	Investigation report on alleged abuse of duty-free allowances by a staff member
	09/04/2020	Investigation report on alleged sexual harassment by a staff member
UNOV	18/06/2020	Investigation report on unauthorized outside activity by a staff member
	29/11/2019	Investigation report on prohibited conduct by a staff member
	31/03/2020	Investigation report on sexual harassment and other prohibited conduct
Other entities		
ICAO	31/07/2019	Closure notice on Treasury Office case
	31/12/2019	Investigation report on sexual harassment by a staff member
	30/04/2020	Investigation report on sexual harassment by a staff member
	16/06/2020	Investigation report on misconduct by a staff member
	25/06/2020	Investigation report on alleged abuse of duty-free allowances by a staff member
UNCCD	30/08/2019	Supplementary investigation report on abuse of authority by a staff member
	31/03/2020	Closure notice on unauthorized business transactions with the Organization by a staff member
UNDP	31/12/2019	Investigation report on sexual harassment by a staff member
UNFCCC	14/02/2020	Investigation report on unauthorized outside activity by a staff member
UNICEF	31/12/2019	Investigation report on possible retaliation
UNRWA	18/10/2019	Investigation report on unsatisfactory conduct by a staff member
	25/10/2019	Investigation report on unsatisfactory conduct by a staff member
	14/11/2019	Investigation report on unsatisfactory conduct by a staff member
	27/11/2019	Investigation report on unsatisfactory conduct by a staff member
UNU	22/06/2020	Closure notice on allegations of sexual assault by a staff member
UN-Women	31/07/2019	Investigation report on sexual harassment by a staff member
	29/11/2019	Closure notice on alleged unsatisfactory conduct by a consultant
	24/12/2019	Advisory report on procurement policy, travel policy and participation of UN-Women staff family members in official events
	24/12/2019	Investigation report on allegations of misconduct by a staff member
	24/12/2019	Investigation report on harassment and abuse of authority by a staff member
	31/12/2019	Investigation report on misconduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	18/06/2020	Investigation report on allegation of unsatisfactory conduct by a United Nations volunteer
	25/06/2020	Investigation report on unsatisfactory conduct by a United Nations volunteer
UNJSPF		
UNJSPF	30/04/2020	Closure notice on possible misconduct by staff members

D. Reports issued by the Inspection and Evaluation Division

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
Secretariat		
DESA	10/06/2020	Evaluation of the United Nations Department of Economic and Social Affairs (IED-19-015)
OHRLLS, EOSG	09/03/2020	Evaluation of the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (IED-20-003)
OSAA, ECA, DGC	25/03/2020	Evaluation of the United Nations Support to the New Partnership for Africa's Development (NEPAD) through OSAA/ECA/DGC Programme 9 (IED-19-018)
Secretariat	11/06/2020	Evaluation synthesis of Organizational Culture (IED-20-004)
UNODC	04/05/2020	Evaluation of the United Nations Office on Drugs and Crime (IED-19-016)
Other entities		
UN-Women	28/05/2020	Inspection of the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women (IED-19-012)