



General Assembly

Distr.: General
27 February 2018

Original: English

Seventy-second session

Agenda item 149

**Administrative and budgetary aspects of the financing
of the United Nations peacekeeping operations**

Proposed budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2018 to 30 June 2019

Report of the Independent Audit Advisory Committee

Summary

The present report contains the comments, advice and recommendations of the Independent Audit Advisory Committee on the proposed budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2018 to 30 June 2019.



I. Introduction

1. The Independent Audit Advisory Committee presents herein its comments, advice and recommendations to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, on the budget of the Office of Internal Oversight Services (OIOS) under the support account for peacekeeping operations for the period from 1 July 2018 to 30 June 2019. The report is submitted in accordance with paragraphs 2 (c) and (d) of the Committee's terms of reference (General Assembly resolution [61/275](#), annex).

2. The Committee has a responsibility to examine the workplan of OIOS, taking into account the workplans of the other oversight bodies, and to advise the General Assembly thereon, to review the budget proposal of the Office, taking into account its workplan, and to make recommendations to the Assembly through the Advisory Committee. The Committee undertook its review of the OIOS work-planning process and the proposed budget for OIOS under the support account for peacekeeping operations for the period from 1 July 2018 to 30 June 2019 during its fortieth and forty-first sessions, held from 12 to 15 December 2017 and 21 to 23 February 2018, respectively.

3. The Committee appreciates the efforts of the Office of Programme Planning, Budget and Accounts and OIOS in providing the Committee with the relevant documents for consideration. OIOS also provided supplementary information in response to various questions from the Committee.

II. Background

4. The proposed financial resources for OIOS for 2018/19, as compared with 2017/18, are provided in table 1.

Table 1
Financial resources

(Thousands of United States dollars)

	<i>Approved 2017/18</i>	<i>Proposed 2018/19</i>	<i>Variance</i>		<i>Percentage of total budget</i>
			<i>2017/18 budget vs. proposed 2018/19</i>	<i>(Percentage)</i>	
Internal Audit Division	16 708.20	16 593.30	-114.90	-0.7	57
Inspection and Evaluation Division	1 462.10	1 705.20	243.10	16.6	6
Investigations Division	9 191.60	10 077.40	885.80	9.6	35
Executive Office	648.80	637.10	-11.70	-1.8	2
Total	28 010.70	29 013.00	1 002.30	3.6	100

Note: Budget figures provided by the Office of Programme Planning, Budget and Accounts, Peacekeeping Financing Division.

5. As shown in table 1, the proposed OIOS budget under the support account for peacekeeping operations for the period from 1 July 2018 to 30 June 2019 is estimated at \$29,013,000 (gross), which represents an increase of \$1,002,300 (gross), or 3.6 per cent, above the prior year's approved budget of \$28,010,700 (gross). Upon enquiry, the Committee was informed that the increase was due mainly to a non-discretionary

increase in relation to adjustments in standard salary, common staff costs and vacancy rates.

6. The Committee recognizes that the consideration of the OIOS budget proposals with regard to the specific grade level of OIOS posts and requests for non-post resources falls more appropriately within the remit of the Advisory Committee on Administrative and Budgetary Questions. The review, comments and advice of the Independent Audit Advisory Committee will therefore focus on the scope of its own terms of reference with respect to the work-planning and budgeting process of OIOS. In accordance with its terms of reference, the Independent Audit Advisory Committee will submit the present report to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions. Arrangements will be made for interaction with the Advisory Committee to discuss the contents of the report.

III. Comments of the Independent Audit Advisory Committee

A. Internal Audit Division

7. In its previous report ([A/71/800](#)), the Committee made a number of recommendations relating to the work of OIOS in general and the work-planning and budgeting process of the Internal Audit Division in particular. The Committee notes that OIOS continues to make an effort to implement most of those recommendations. The Committee also notes that the Division continues to employ residual risk as the basis for its workplan. Although its share of the overall budget of OIOS has decreased, from 58 per cent, as reported last year, the Division still remains the largest of the three divisions and represents 57 per cent of the OIOS budget under the support account.

Workplan implementation

8. With respect to workplan implementation, the Committee was informed that, during the 2016/17 fiscal year, of the 97 assignments that the Division planned to conduct, 81 were completed by the target date. This represents an 84 per cent completion rate. The Committee noted that, according to OIOS programme impact pathways, the Division's workplan implementation target rate is 100 per cent of all assignments. The Committee was further informed that the shortfall in performance was attributed to: (a) evacuation of staff of the United Nations Mission in South Sudan (UNMISS) after the July 2016 crisis in Juba; (b) vacancies in Entebbe, Uganda; (c) use of mission resources to form part of the team that conducted the General Assembly-mandated review and evaluation of the strategic deployment stocks; (d) involvement in working groups to further develop the Division's audit methodology and auditor's skills; and (e) with regard to 2017, the change in strategy relating to audit coverage.

9. The Committee notes the good effort that the Division has put into workplan implementation and appreciates that some of the reasons for the shortfall were beyond the Division's control. The Committee also believes that the Division can improve its implementation rate with better planning. The Committee will follow-up on this issue in future sessions.

Risk-based workplan

10. In paragraph 26 of its report on the budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July to 30 June 2011 ([A/64/652](#)), the Committee recommended that the Division adopt more robust audit workplans, that are based on residual risk. The Committee

was informed that the workplan for 2018/19 was part of a three-year rolling plan, and was developed using a revised risk-based approach, which involved: validation and update of audit universe/organization hierarchy; identification of strategic and business objectives of all organizational units; identification and assessment of key risks to the achievement of the objectives of all organizational units that could impact their programmes, functions, structures, processes and initiatives; clearer link/logical flow between organizational objectives, risks and selection of audit topics; alignment of scoring criteria and risk categories with the Secretariat's enterprise risk management framework; survey of information and communications technology risks/issues for all clients; and consideration of management requests for audits. OIOS indicated that the risk-ranked audit universe of auditable activities was developed taking into account: the impact and likelihood of risks, and controls that exist to manage risk; previous oversight activities; and the results of ongoing interactions/consultations with various divisions, management, the Board of Auditors and the Joint Inspection Unit.

11. Thus, with regard to the current resource request, the Committee was informed that the Division had enhanced the risk-based work-planning process and continued to provide for a clearer link between the Division risk registers and the Secretariat-wide enterprise risk register. The Committee was informed that there was also increased focus on and attention to: effectiveness and efficiency issues; fraud and mismanagement; and opportunities to work jointly with other OIOS divisions.

12. Accordingly, as shown in table 2, OIOS indicated that the Division plans to undertake 82 audit assignments related to peacekeeping operations for the fiscal period 2018/19. This represents an overall decrease of 4 assignments from the previous period. As table 2 shows, the biggest decrease (7 assignments) is in safety and security. According to OIOS, programme and project management continues to account for the largest number of audits, followed by logistics.

Table 2
Trends in the number and distribution of Internal Audit Division assignments

Focus area	Fiscal year								Variance between 2017 and 2018
	2011	2012	2013	2014	2015	2016	2017	2018	No. of assignments
Logistics	13	16	19	28	16	29	8	15	7
Programme and project management	12	17	13	16	19	26	22	22	0
Property and facilities management	7	5	15	9	20	17	10	14	4
Safety and security	14	4	7	6	3	5	9	2	-7
Human resources management	10	4	8	17	18	9	11	12	1
Financial management	5	6	10	12	4	4	8	2	-6
Governance and strategy	8	10	1	0	0	0	10	5	-5
Information technology	3	3	3	10	4	3	3	6	3
Procurement	1	6	9	2	10	4	5	4	-1
Total assignments	73	71	85	100	94	97	86	82	-4

13. In section II, paragraph 3, of its resolution 71/7, the General Assembly endorsed the recommendation of the Committee that OIOS should explicitly show how Internal Audit Division workplans are guided by the Organization's critical enterprise risk strategy. Upon follow-up, the Committee was informed that 40 of the 86 assignments

addressed one or more of the six critical risks of the Organization. According to OIOS, human resources management and accountability, together with strategic planning and budget allocation, make up 65 per cent of the assignments. OIOS has indicated that it will continue to consult with management, the Board of Auditors and the Joint Inspection Unit during the period, monitor the risks identified in peace operations, and, if required, revise the workplan on the basis of emerging risks and priorities.

14. In addition, in paragraph 8 of its report on the activities of the Independent Audit Advisory Committee for the period from 1 August 2009 to 31 July 2010 ([A/65/329](#)), the Committee noted that OIOS could add value to its oversight work by conducting more audits of cross-cutting and systemic issues, namely, thematic audits. The Committee therefore recommended that, in preparing its workplan, OIOS place greater emphasis on audits of cross-cutting issues in order to identify prevalent systemic issues that need to be addressed by management as a priority.

15. For 2018/19, OIOS indicated that 17 of the 82 assignments will be thematic engagements. It identified three high-risk thematic areas on which it planned to concentrate, namely: financial management; programme and project management; and governance and strategy.

16. Following feedback from management on how to make the work of OIOS work more effective and relevant to management, the Committee was informed that a stronger focus on performance audits and those which are more strategic would be very useful to managers.

17. The Committee continues to commend OIOS for the effort made to show how the Division's workplans are guided by the Organization's critical enterprise risk strategy and for conducting thematic audits. The Committee nevertheless, calls upon OIOS to ensure that the choice of topics reflects a more strategic outlook with respect to the Organization's activities.

Capacity gap analysis and budget proposal

18. In paragraph 17 of its report on the budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2012 to 30 June 2013 ([A/66/737](#)), the Committee recommended that, as OIOS continues to move towards a robust risk-based approach to its workplan, it should conduct more analyses of its capacity gaps. The Committee was informed that the development of the current risk-based universe of auditable activities took into account: the impact and likelihood of risks; the assessment of the effectiveness of controls to mitigate risks; risk scores and relevance to key organizational objectives or cross-cutting issues; the previous oversight activities; the results of interactions during the year with the Inspection and Evaluation Division and the Investigations Division; and the results of ongoing consultations with management, the Board of Auditors and the Joint Inspection Unit.

19. According to the Division, the current risk-based planning paid special attention to: effectiveness and efficiency issues; emerging risks related to Sustainable Development Goals; fraud management; information and communications technology (ICT); and the ongoing Secretary-General's reform initiatives and the recently developed top risks of the Organization.

20. In this regard, the Division indicated that it had developed a list of audits that would address higher and medium-level residual risks over the next three years. They had also identified audits to address high-risk, cross-cutting issues (thematic audits) for 2018/19, including topical and recurring themes. Some of the topical thematic audits identified included the implementation of an environmental action plan; a gender affairs programme and gender mainstreaming; and time and attendance.

Included in the recurring themes were areas such as fuel, procurement/contract management, assets management and movement control operations.

21. As a result of that analysis, OIOS informed the Committee that there was a capacity gap of 255 audit days in the Division. To address this gap, and given, inter alia, the changes in missions' mandates and the working environment, the Committee was informed that the Division was proposing several changes including: the reclassification of one P-5 post as a D-1 post; an additional two P-4 posts for UNMISS and the Information Communications and Technology Section; the conversion of 10 general temporary assistance positions to regular posts; and a reduction of five posts in missions which were either under liquidation or have been downsized. According to OIOS, the impact of the above adjustments would be a net reduction of three posts in the Division, from 90 to 87.

22. In the light of the above, and cognizant of the Secretary-General's ongoing reform initiatives, including the global service delivery model, which will have an impact, inter alia, on the operations of the service centre arrangements and hence the work of OIOS, the Committee endorses the resource requirement for the Division as proposed by the Controller.

B. Inspection and Evaluation Division

Workplan implementation

23. In paragraph 24 of its report on the proposed budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2013 to 30 June 2014 ([A/67/772](#)), the Committee recommended that, in order for the Inspection and Evaluation Division to ensure its relevance to decision makers, it should, inter alia, finalize its reports in a timely manner. During the deliberations, the Committee was informed that two items scheduled for evaluation during the 2014/15 fiscal year, together with other outstanding deliverables from prior years, were completed during the 2016/17 fiscal year. The Division also informed the Committee that it planned to complete three 2017/18 assignments during the current period, which would result in a total of six completions during the fiscal year.

24. The Committee welcomes the effort that the Inspection and Evaluation Division has put into completing outstanding assignments. To add value to its work, the Committee calls upon the Division to sustain its effort to complete workplans on time.

Risk-based planning

25. As was the case with previous budgets, the Inspection and Evaluation Division informed the Committee that the 2018/19 evaluation workplan for peacekeeping activities was developed using a risk-based approach with, as its starting point, the results of the previous (2017/18) risk assessment, as well as in consideration of the six critical risks identified in the Secretariat-wide enterprise risk management framework and the peacekeeping operations' high-level priorities for 2018.

26. The Inspection and Evaluation Division further informed the Committee that its risk assessment was specifically influenced by two major reform initiatives of the Secretary-General, namely: (a) the restructuring of the United Nations peace and security pillar, as set out in the report of the Secretary-General on the restructuring of the United Nations peace and security pillar ([A/72/525](#)); and (b) the changes outlined in the report of the Secretary-General on shifting the management paradigm in the United Nations: ensuring a better future for all ([A/72/492](#)). According to the

Inspection and Evaluation Division, other factors also influenced its assessment, including: the Internal Audit Division risk assessment; the report of the Special Committee on Peacekeeping Operations (A/71/19); select resolutions and presidential statements of the Security Council; the Secretary-General's progress reports on peacekeeping; and issues/topics presented to the Department of Peacekeeping Operations/Department of Field Support evaluation advisory board by the Division for Policy, Evaluation and Training.

27. In paragraph 19 of its report on the proposed budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2016 to 30 June 2017 (A/70/759), the Committee expressed its concern that there was no demonstrated link between the six critical risks of the Organization and the risk assessment conducted by the Inspection and Evaluation Division. During this period, the Committee followed up with the Division and was informed that, of the six critical risks of the Organization, two were considered relevant to the evaluation work of the Division. These were organization structure and synchronization and organizational transformation.

28. As was the case with the Internal Audit Division, the Committee continues to commend OIOS for the effort made to show how Inspection and Evaluation Division workplans are guided by the Organization's critical enterprise risk strategy.

Capacity gap analysis and budget proposal

29. The Committee was informed that, although the Inspection and Evaluation Division needs to conduct 14 evaluations per year on the basis of the above assessment, it will be able to deliver only 3 large evaluations and 2 medium-sized/smaller scoped evaluations/inspections/triennial reviews in a year with its current level of resources of seven staff. According to OIOS, the implication of this gap is that peacekeeping evaluations are conducted by a single evaluator, without evaluation staff support and relying on temporary consultancy support to carry out tasks better suited to evaluation staff.

30. That gap notwithstanding, the Committee was informed that, considering the current financial environment and given the recent approval of three new staff positions during last year's budget process, the Inspection and Evaluation Division was not requesting any new resources in the 2018/19 budget submission. The budget proposal, however, includes a request for an increase in the Division's official travel resources, to allow for travel to peacekeeping missions for data collection.

31. Accordingly, shown in the annex is the Inspection and Evaluation Division's proposed workplan for 2018/19 and indicative workplans for 2019/20 and 2020/21.

32. The Committee has noted the decision of the Inspection and Evaluation Division not to request additional resources for the evaluation of the peacekeeping activities, except for travel. In view of the Secretary-General's ongoing reform initiatives, the Committee supports the decision of the Division not to seek additional resources at the present time.

C. Investigations Division

33. In reviewing the support account budget of the Investigations Division, the Committee continued to be cognizant of the challenges that have plagued the Division, especially with regard to the operations, internal working relationships and effectiveness of the Division. The Committee was also mindful of the Secretary-

General's reform proposals, which, inter alia, reiterated the Committee's earlier call for a review of OIOS — especially the investigation function.

34. During the assessment of the budget of the Investigations Division, the Committee was informed that the Division's workplan was designed to address two strategic objectives of the Division, namely:

(a) To build a harmonious workplace in which individual staff members can thrive in an atmosphere conducive to individual development and personal success as part of a diverse and high-performing team;

(b) To continuously improve both the capacity and capability of the Investigations Division to investigate and improve the quality and timeliness of its investigations.

Workplan implementation

35. The Investigations Division reported that, to address the above objectives, the 2018–19 workplan focused on people, investigations and the future. With respect to people, in paragraph 8 of its report entitled “Internal oversight: proposed programme budget for the biennium 2016–2017” (A/70/86), the Committee, inter alia, called upon OIOS to devise a strategy for addressing its enduring vacancy problems.

36. During the review process, the Committee was informed, at its fortieth session in December, that in addressing the people “risk”, a large-scale recruitment exercise was under way which would result in the reduction of the vacancy rate from the current 25 per cent to between 5 per cent and 7 per cent by the end of January 2018. The Investigations Division informed the Committee that, to achieve this, it was looking at: a centralized recruitment process; a professionalized induction process; and improved diversity in terms of gender, geographical distribution and professional background. The Investigations Division further noted that it had embarked on several staff retention programmes by looking at factors that had adversely impacted retention, such as a lack of career advancement opportunities, a history of conflict in the Division and lack of mobility.

37. At its forty-first session, the Committee followed up on the vacancy status of the Investigations Division and was informed that contracts had been issued for 11 vacancies and that all the selected candidates were at the onboarding stage. According to the Division, if this process is successfully completed, the vacancy rate in the Division will fall to 7 per cent.

38. Despite the protracted recruitment process of the Organization, a challenge highlighted in the Secretary-General's reform proposal, the Committee remains cautiously optimistic that the current onboarding process will be successful. The Committee commends the Investigations Division for the effort it has put into this endeavour and calls upon the Division to keep up the momentum until its vacancy rate is brought to the optimal level.

39. With regard to the delays in the disposition of investigation cases, the Committee was informed that the average time to complete an investigation had fallen from a high of 23 months in 2011 to 12 months in 2017. According to OIOS, the fall in average time has also been matched with a decrease in the average age of cases from a high of 17 months in 2012 to 7.3 as at 30 November 2017. In this regard, OIOS believes that it is on the right track for achieving the targeted six months for the completion of its investigations. **The Committee continues to welcome these developments and encourages OIOS to maintain that effort so as to achieve the target range.**

40. With respect to management of the investigation process, the Committee was informed that, of the cases reported to the Investigations Division during the past five years, 15–35 per cent are accepted for investigation and that the average number of open investigations over the same period was 146. Of the remainder, an average of 48 per cent were referred to other entities and the others were closed.

41. With regard to the establishment of a forensic unit, the Committee, in its previous reports, had long advocated a robust forensic and proactive investigation unit. During the session, the Committee was informed that there were three Digital Forensic Investigators forming three separate digital forensic units, based in New York, Vienna and Nairobi, and that they represented a key investigative tool and were valuable resources, far outweighing the resourcing of any comparable United Nations investigations unit. However, according to the Investigations Division, their current use, organization, equipping and reporting lines are far from satisfactory and need to be reviewed and improved, with their use mainstreamed.

42. The Committee plans to review this matter, together with the referrals described in paragraph 43, in its subsequent sessions.

Workplan and resource requirement

43. With respect to the workplan of the Investigations Division and resource requirement, the Committee was informed that the Division's request was driven by the need to address the following major areas, namely: capacity-building to address sexual exploitation and abuse; increased focus on investigation of fraud and corruption; establishment of a central intake system; and the investigation of retaliation cases.

44. With regard to the sexual exploitation and abuse cases, the Investigations Division informed the Committee that, in the light of the report of an independent review on sexual exploitation and abuse by international peacekeeping forces in the Central African Republic (A/71/99), and the emphasis of the Secretary-General on combating sexual exploitation and abuse, addressing such cases had become a main priority, leading to the virtual exclusion of many other activities. According to the Division, 25 per cent of its workload is on sexual exploitation and abuse cases, concentrated predominantly in peacekeeping missions. The Division also informed the Committee that it was working with the Special Coordinator of the Secretary-General on improving the United Nations Response to Sexual Exploitation and Abuse, together with the Conduct and Discipline Unit and conduct and discipline teams, the immediate response teams and the national investigation officers, on behalf of the troop-contributing countries.

45. According to the Investigations Division, continuing comments by oversight bodies regarding the underreporting of fraud and the recent publication of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat, together with the determination of the Under-Secretary-Generals of both OIOS and the Department of Field Support to refocus on fraud and corruption, has created an imperative for the Division to direct its efforts in that direction. According to the Division, fraud and corruption made up 35 per cent (52 cases out of 150) of all cases under investigation.

46. While acknowledging the importance of a central intake system that includes the ability to review, allocate, analyse, proactively react to trends and track progress, the Investigations Division informed the Committee that expansion of the intake process beyond this will create resource issues and detract from the Division's core function of investigation. Upon further follow-up, the Committee was informed that OIOS had assumed responsibility for the central intake mechanism for all

investigations, in accordance with the administrative instruction on unsatisfactory conduct, investigations and the disciplinary process ([ST/AI/2017/1](#)).

47. With respect to retaliation, the Investigations Division informed the Committee that, following the issuance of the revised Secretary General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations ([ST/SGB/2017/2](#)), the retaliation caseload had increased by 400 per cent, which, given the prescribed time limits and the nature of the investigations themselves, was having an adverse effect on the Division's ability to investigate other priority cases.

48. In this regard, OIOS requested: the conversion of 18 general temporary assistance positions to posts, the creation of one General Service (Other level) post and the redeployment of one post; the upward reclassification of one post; the reassignment of three posts from the Internal Audit Division to the Investigations Division; and the abolishment of one P-5 post. Upon follow-up, the Committee was informed that the Controller supported the budget proposal of the Investigations Division as requested, except for the upward reclassification of one post and the conversion of some general temporary assistance positions.

49. With respect to the creation of new posts, the Committee has consistently noted that it was not in a position to support such an option, owing to the high vacancy rates in the Investigations Division. The Committee was however informed that the General Service (Other level) post was needed to enable the Division to effectively manage the hotline (which is part of the central intake mechanism). According to OIOS, this hotline (which could be handled at the General Service level) is currently being handled by investigators on a weekly rotational basis. The implication is that for one week the valuable time of an investigator is spent on receiving cases and populating the system, thus diverting the investigators from their core functions.

50. In this regard, after seeking further clarifications from the Controller and OIOS, and noting the continued effort the Investigations Division is putting into addressing its vacancy situation, the Committee believes that OIOS has made a compelling case for the need for a G-6 post to administer the hotline. This is even more important, given the increased awareness and focus on the reporting of sexual exploitation and abuse, fraud and corruption cases and those cases associated with prohibited conduct.

51. Therefore, the Committee endorses the resource levels as presented by the Controller.

Subsequent event

52. After finalizing its deliberations with regard to its report on the support account budget of OIOS, the Committee was informed of additional resource requirements that OIOS had submitted to the Controller in response to the Secretary-General's renewed commitment to fighting sexual harassment. To address that initiative, the Committee was informed that the Investigations Division would require six additional investigators (two P-4 and four P-3), evenly distributed between New York and Nairobi. According to OIOS, the Investigations Division will be responsible for investigating all complaints of sexual harassment and for implementing a streamlined procedure to receive, process and address complaints.

53. Consistent with the Committee's recommendations in paragraphs 50 and 51, the Committee supports the request for the six additional posts to support the Secretary-General's initiative.

IV. Conclusion

54. The members of the Independent Audit Advisory Committee respectfully submit the present report, containing its comments and recommendations for consideration by the Advisory Committee on Administrative and Budgetary Questions and the General Assembly.

(Signed) Maria Gracia M. **Pulido Tan**
Chair, Independent Audit Advisory Committee

(Signed) Patricia X. **Arriagada Villouta**
Vice-Chair, Independent Audit Advisory Committee

(Signed) Natalia A. **Bocharova**
Member, Independent Audit Advisory Committee

(Signed) Richard Quartei **Quartey**
Member, Independent Audit Advisory Committee

(Signed) Janet **St. Laurent**
Member, Independent Audit Advisory Committee

Annex

**Inspection and Evaluation Division proposed workplan for 2018/19
and indicative workplan for 2019/20 and 2020/21**

<i>Enterprise risk management critical risks</i>	<i>2018/19</i>	<i>2019/20 (indicative)</i>	<i>2020/21 (indicative)</i>
Organizational structure and synchronization	United Nations support to Member States for the training of peacekeeping troops Expected completion: June 2019	Development of peacekeeping policy and doctrine	Disarmament, Demobilization and Reintegration programmes
Strategic planning and budget allocation; and Human Resources strategy and management	African Union-United Nations Hybrid Operation in Darfur Expected completion: June 2019	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	United Nations Multidimensional Integrated Stabilization Mission in Mali
Organizational structure and synchronization	Working culture in peacekeeping operations and its impact on effectiveness in mandate implementation Expected completion: June 2019	Political outreach and conflict prevention by peacekeeping missions	Environmental management in peacekeeping missions
Organizational transformation	Triennial review of the implementation of the recommendations in the 2015 OIOS report on the evaluation of the enforcement and remedial assistance efforts for sexual exploitation and abuse by the United Nations and related personnel in peacekeeping operations Expected completion: December 2018	Inspection of a topic to be decided, related to management, administrative and operational support for peacekeeping missions	Emergency preparedness and crisis management
Strategic planning and budget allocation and Human Resources strategy and management	Inspection of boards of inquiry and claims compensation mechanisms in selected peacekeeping missions Expected completion: June 2019	Triennial review of the implementation of recommendations in the 2015 OIOS report on the evaluation of the senior leadership training of the Department of Peacekeeping Operations and the Department of Field Support	Triennial review of the implementation of the recommendations in previous OIOS evaluation reports