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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 2018 to 30 June 2019

Addendum

Summary

The present addendum provides information about the status of implementation of recommendations issued by the Office of Internal Oversight Services (OIOS) during the period from 1 July 2018 to 30 June 2019. It includes an overall assessment of the implementation of recommendations, a breakdown of open recommendations, a list of critical recommendations the implementation of which is overdue, recommendations with financial implications and a list of the oversight reports issued during the reporting period. An overview of the non-peacekeeping activities of OIOS during the period is provided in document [A/74/305 \(Part I\)](#).

* [A/74/150](#).



Abbreviations and acronyms¹

AMISOM	African Union Mission in Somalia
DESA	Department of Economic and Social Affairs
DFS	Department of Field Support
DGACM	Department for General Assembly and Conference Management
DGC	Department of Global Communications
DM	Department of Management
DMSPC	Department of Management Strategy, Policy and Compliance
DOS	Department of Operational Support
DPKO	Department of Peacekeeping Operations
DPO	Department of Peace Operations
DPPA	Department of Political and Peacebuilding Affairs
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
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
ICJ	International Court of Justice
ICSC	International Civil Service Commission
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
MINUJUSTH	United Nations Mission for Justice Support in Haiti
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

¹ The present report covers the transition period following the implementation of the United Nations management reform initiative. Some entity names used in this report reflect the organizational structure prior to January 2019.

OCHA	Office for the Coordination of Humanitarian Affairs
OCT	Office of Counter-Terrorism
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
OOSA	Office for Outer Space Affairs
OSAA	Office of the Special Adviser on Africa
OSRSG-CAC	Office of the Special Representative of the Secretary-General for Children and Armed Conflict
OSRSG-SVC	Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict
OSRSG-VAC	Office of the Special Representative of the Secretary-General on Violence against Children
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNAMID	African Union-United Nations Hybrid Operation in Darfur
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
UNDOF	United Nations Disengagement Observer Force
UNDRR	United Nations Office for Disaster Risk Reduction
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNFICYP	United Nations Peacekeeping Force in Cyprus
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNHQ	United Nations Headquarters
UNIC	United Nations Information Centre
UNICRI	United Nations Interregional Crime and Justice Research Institute

UNIFIL	United Nations Interim Force in Lebanon
UNIOGBIS	United Nations Integrated Peacebuilding Office in Guinea-Bissau
UNISFA	United Nations Interim Security Force for Abyei
UNITAR	United Nations Institute for Training and Research
UNJSPB	United Nations Joint Staff Pension Board
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-OIM	United Nations Joint Staff Pension Fund Office of Investment Management
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMISS	United Nations Mission in South Sudan
UNOAU	United Nations Office to the African Union
UNOCA	United Nations Regional Office for Central Africa
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOPS	United Nations Office for Project Services
UNOV	United Nations Office at Vienna
UNREC	United Nations Regional Centre for Peace and Disarmament in Africa
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSCEAR	United Nations Scientific Committee on the Effects of Atomic Radiation
UNSCO	Office of the Special Coordinator for the Middle East Peace Process
UNSMIL	United Nations Support Mission in Libya
UNSOA	United Nations Support Office for the African Union Mission in Somalia
UNSOM	United Nations Assistance Mission in Somalia
UNSOS	United Nations Support Office in Somalia
UNTSO	United Nations Truce Supervision Organization
UNVMC	United Nations Verification Mission in Colombia
UNV	United Nations Volunteers programme
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women

I. Introduction

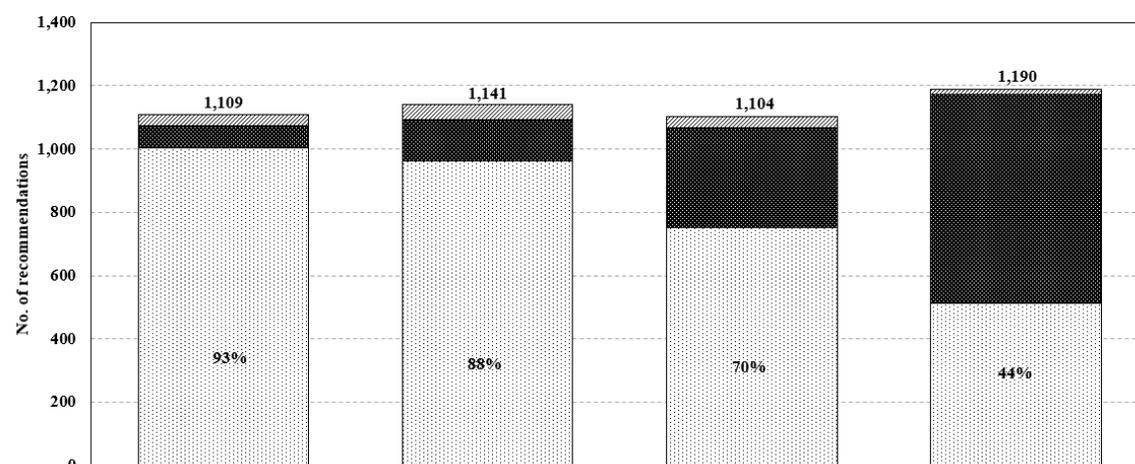
1. The present addendum provides information about the status of implementation of recommendations issued by OIOS. The report includes an overall assessment of the implementation of recommendations (sect. II), an analysis of open recommendations, broken down by entity (sect. III), a list of critical recommendations the implementation of which is overdue (sect. IV), recommendations with financial implications (sect. V) and a list of all of the oversight reports issued between 1 July 2018 and 30 June 2019 (sect. VI).

II. Overall assessment of the implementation of recommendations

2. A breakdown of the status of implementation of recommendations issued by OIOS from 1 January 2015 to 31 December 2018, including the implementation rate for each of those calendar years, is provided in the figure below.² In 2018, OIOS issued 1,194 recommendations to United Nations entities. Of those, 34 (3 per cent) were deemed critical. As at 31 December 2018, programme managers had implemented 512 (44 per cent) of the recommendations issued during the calendar year, including 7 (21 per cent) of the critical recommendations issued during 2018.

Status of recommendations issued from 1 January 2015 to 31 December 2018 as at 28 February 2019, and implementation rates^a

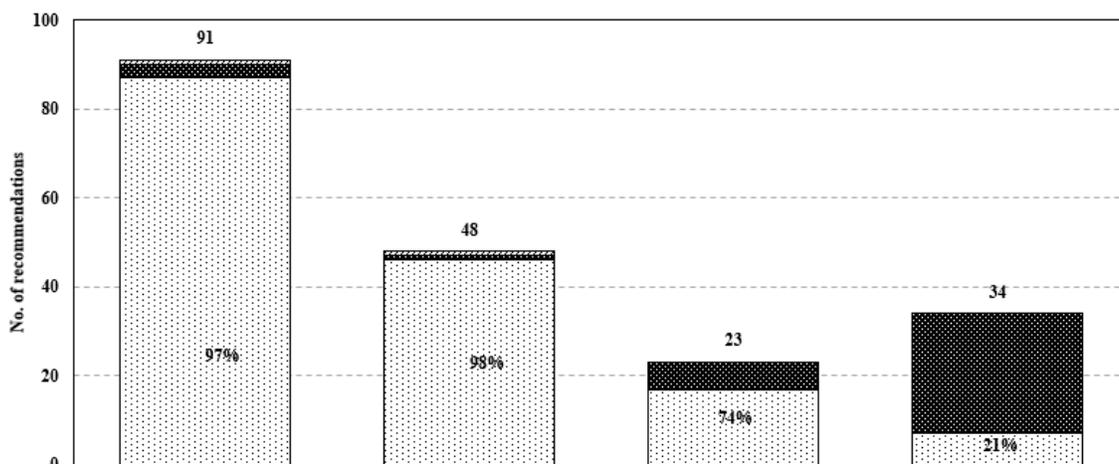
(a) All recommendations



	2015	2016	2017	2018
 Closed	34	47	35	17
 Pending	71	133	316	661
 Implemented	1 004	961	753	512

² The most recent follow-up of important recommendations was carried out in February 2019 for recommendations issued by 31 December 2018, in accordance with the follow-up schedule established in 2011 (see A/67/297 (Part I)). Critical recommendations due for implementation are followed up on a quarterly basis; therefore their status is as at 30 June 2019 in the case of recommendations issued up to the end of 2018. The information in the figure is provided by calendar year to ensure compatibility with past calendar years and to ensure consistency with the performance data used in the senior managers' compacts.

(b) Critical recommendations



	2015	2016	2017	2018
Closed	1	1	0	0
Pending	3	1	6	27
Implemented	87	46	17	7

^a A recommendation may be closed when, for example, it is overtaken by events or when management accepts responsibility for residual risk arising from the non-implementation of the recommendation. It is to be noted that the rates of implementation of recommendations are based on the total number of implemented recommendations divided by the number of recommendations issued, excluding those that have been closed. These figures exclude declined recommendations.

III. Analysis of open recommendations

3. Information about the status of all outstanding recommendations issued up to the end of 30 June 2019 for each United Nations department/office is provided in table 1. Of the 1,612 open recommendations issued as at 30 June 2019, 53 (3 per cent) were critical; 30 of the critical recommendations had missed the target date and 23 were not yet due. Specific information on critical recommendations for which implementation is overdue, including management’s response, is provided in section IV.

Table 1
**Breakdown of open recommendations by status and implementation schedule
 for all outstanding critical recommendations issued up to 30 June 2019**

	<i>Outstanding recommendations</i>			<i>Critical recommendation implementation schedule</i>		
	<i>Total</i>	<i>Important</i>	<i>Critical</i>	<i>Second half of 2019</i>	<i>2020 and beyond</i>	<i>Overdue</i>
DESA	25	25	–	–	–	–
DGACM	8	8	–	–	–	–
DGC	7	7	–	–	–	–
DMSPC	186	181	5	–	1	4
DOS	119	118	1	–	–	1
DPO	56	50	6	–	1	5
DPPA	7	7	–	–	–	–
DSS	1	1	–	–	–	–
ECA	17	17	–	–	–	–
ECE	18	18	–	–	–	–
ECLAC	5	5	–	–	–	–
EOSG	2	2	–	–	–	–
ESCAP	5	5	–	–	–	–
ESCWA	2	2	–	–	–	–
Ethics Office	3	3	–	–	–	–
ICSC	6	6	–	–	–	–
IRMCT	24	24	–	–	–	–
ITC	21	21	–	–	–	–
MINUJUSTH	10	10	–	–	–	–
MINUSCA	52	51	1	1	–	–
MINUSMA	57	56	1	–	–	1
MINUSTAH	2	2	–	–	–	–
MONUSCO	47	47	–	–	–	–
OCHA	59	59	–	–	–	–
ODA	7	7	–	–	–	–
OHCHR	30	26	4	1	3	–
OHRLLS	2	2	–	–	–	–
OLA	16	16	–	–	–	–
OOSA	7	7	–	–	–	–
OSAA	1	1	–	–	–	–
OSRSG-CAC	5	5	–	–	–	–
OSRSG-SVC	5	5	–	–	–	–
OSRSG-VAC	5	5	–	–	–	–
UNAIDS	1	1	–	–	–	–
UNAMA	8	8	–	–	–	–
UNAMI	25	25	–	–	–	–
UNAMID	23	22	1	–	–	1
UNCCD	24	24	–	–	–	–

	<i>Outstanding recommendations</i>			<i>Critical recommendation implementation schedule</i>		
	<i>Total</i>	<i>Important</i>	<i>Critical</i>	<i>Second half of 2019</i>	<i>2020 and beyond</i>	<i>Overdue</i>
UNCTAD	18	18	–	–	–	–
UNDRR	7	7	–	–	–	–
UNEP	55	52	3	–	2	1
UNFCCC	45	44	1	–	1	–
UNFICYP	10	10	–	–	–	–
UN-Habitat	58	53	5	2	–	3
UNHCR	162	143	19	4	1	14
UNICRI	5	5	–	–	–	–
UNIFIL	39	39	–	–	–	–
UNISFA	3	3	–	–	–	–
UNITAR	4	4	–	–	–	–
UNJSPB	12	7	5	5	–	–
UNJSPF	27	26	1	–	1	–
UNJSPF-OIM	11	11	–	–	–	–
UNMIL	3	3	–	–	–	–
UNMISS	55	55	–	–	–	–
UNOAU	8	8	–	–	–	–
UNOCT	12	12	–	–	–	–
UNODC	37	37	–	–	–	–
UNOG	12	12	–	–	–	–
UNON	41	41	–	–	–	–
UNOPS	1	1	–	–	–	–
UNOV	18	18	–	–	–	–
UNRWA	3	3	–	–	–	–
UNSMIL	1	1	–	–	–	–
UNSOM	8	8	–	–	–	–
UNSOS	48	48	–	–	–	–
UNVMC	7	7	–	–	–	–
UNV	4	4	–	–	–	–
Total	1 612	1 559	53	13	10	30

IV. Critical recommendations the implementation of which is overdue

4. Details of critical recommendations for which implementation is overdue, together with management's latest update on the progress made to date, are provided in table 2.

Table 2
Critical recommendations for which implementation is overdue

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
DMSPC	2015/051	DM should review and promulgate administrative issuances on the administration and management of the health insurance scheme and the related staff-management consultative mechanism. <i>Client response July 2019: The Health and Life Insurance Section is working on the draft document and the final administrative instruction should be ready by June 2020, in time for the new enrolment campaign.</i>	Governance	16 June 2015	31 December 2016	30 June 2020
	2015/051	The Office of Programme Planning, Budget and Accounts should allocate resources to enable contracts to be established with the third-party administrators of the health insurance plans through effective solicitation processes. <i>Client response July 2019: The Health and Life Insurance Section is currently working closely with the Procurement Division to issue two requests for proposal.</i>	Compliance	16 June 2015	31 December 2018	31 July 2020
	2016/078	DM should address the limitations encountered in the reporting and business intelligence function of Umoja and put in place adequate controls for monitoring data related to the human resources functions. <i>Client response July 2019: Implementation is in progress.</i>	Human resources	2 August 2016	31 December 2017	30 September 2019
	2018/102	DM should: (a) review the assignment of high-risk roles and restrict them to authorized users; (b) review and remove conflicts in the authorizations embedded in critical enterprise roles; and (c) establish procedures to remove access to the Umoja system for separated/retired/reassigned staff in a timely manner. <i>Client response July 2019: Implementation is in progress.</i>	Operational	23 October 2018	31 March 2019	30 September 2019
DOS	2014/123	UNSOA should develop and implement a policy on air services and the recovery of costs of such services, to be provided to non-UNSOA and non-AMISOM personnel. <i>Client response July 2019: The policy on air services has been completed and is undergoing final review.</i>	Financial	8 December 2014	30 June 2018	–

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
DPKO	IED-18-010	To improve the timeliness and quality of analysis and to aid decision-making in its operational responses to protection of civilians incidents, DPKO/DFS should ensure that missions' existing or planned data collection/management systems can capture and calculate important indicators on protection of civilians performance. <i>Client response July 2019: No update has been provided.</i>	Operational	30 July 2018	30 June 2019	–
	IED-18-010	DPKO/DFS should ensure that: (a) missions regularly report the above-mentioned indicators on protection of civilians performance to DPKO/DFS; and (b) measures on protection of civilians performance are included in the mission-specific reports of the Secretary-General, in line with existing requests by the Security Council. <i>Client response July 2019: No update has been provided.</i>	Operational	30 July 2018	30 June 2019	–
	IED-18-010	DPKO/DFS should conduct an analysis and establish quantitative metrics to strengthen performance of the protection of civilians mandate, including acceptable protection of civilians response times. <i>Client response July 2019: No update has been provided.</i>	Operational	30 July 2018	30 June 2019	–
	IED-18-010	DPKO/DFS should: (a) have a structured and recorded dialogue with the troop-contributing countries about the incidents in which they appear not to have responded, establish the facts in each case and determine accountability; and (b) continually assess contingents' response to protection of civilians incidents, and where 32 specific performance concerns raised by troop-contributing countries about protection of civilians are identified, implement a performance improvement plan with clear benchmarks and indicators. <i>Client response July 2019: No update has been provided.</i>	Strategy	30 July 2018	30 June 2019	–

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target date</i>	<i>New estimated completion date</i>
	IED-18-010	DPKO/DFS should require all military contingents of troop-contributing countries deployed in missions to maintain comprehensive records of their response to protection of civilians incidents, including date/time of the action taken and results thereof. These should be maintained for the duration of the mission and be available to the mission/DPKO/DFS upon demand. <i>Client response July 2019: No update has been provided.</i>	Information resources	30 July 2018	30 June 2019	–
MINUSMA	2015/055	MINUSMA should establish standard operating procedures on provision of fuel to United Nations entities and other parties and recover the estimated \$4.5 million of outstanding accounts receivable for fuel supplied to non-MINUSMA entities for the period from July 2013 to February 2015. <i>Client response July 2019: Actions to recover the estimated \$4.5 million of outstanding accounts receivables for fuel supplied to non-MINUSMA entities for the period from July 2013 to February 2015 are ongoing.</i>	Financial	19 June 2015	31 December 2015	30 June 2020
UNAMID	2018/139	UNAMID should assess the level and types of assets required until the end of the Mission's mandate, including: deciding which assets are cost-effective to repair; extending the use of assets that have exceeded their estimated useful life but are still in good working condition; limiting the procurement of new assets to those that would be needed over the next 18 to 24 months; and taking appropriate action to dispose of or redeploy the large volume of obsolete and excess items in a timely manner. <i>Client response July 2019: Implemented. Supporting documents are to be provided.</i>	Operational	18 December 2018	31 March 2019	–

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
UNEP	2018/109	The UNEP Executive Director should take tangible measures to: (a) establish an appropriate tone at the top by emphasizing the necessity for managers and staff to respect the applicable regulations and rules established by the Secretary-General, particularly those governing the responsible use of the Organization's resources; and (b) demonstrate personal commitment to accountability and transparency in the economical use of travel funds. <i>Client response July 2019: Implementation is in progress. Management continues to reiterate an appropriate tone at the top.</i>	Financial	16 November 2018	31 December 2018	–
UN-Habitat	2014/120	UN-Habitat should follow up, account for and recover project assets in the custody of implementing partners, especially for those projects that have since been terminated. <i>Client response June 2018: Implementation is in progress.</i>	Operational	5 December 2014	30 June 2015	–
	2019/006	UN-Habitat should ensure that the United Nations Conference on Housing and Sustainable Urban Development (Habitat III) secretariat provides the Comptroller General of Ecuador with all documentation in its possession relating to the selection of the Operator and the disbursement of funds by the Operator on behalf of Habitat III. <i>Client response July 2019: No update has been provided.</i>	Financial	21 February 2019	31 May 2019	–
	2019/006	UN-Habitat should expedite the financial and substantive reports to donors of the Habitat III trust fund to ensure transparency of the funds received from donors and sustain their confidence and continued support. <i>Client response July 2019: No update has been provided.</i>	Operational	21 February 2019	31 May 2019	–

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
UNHCR	2017/010	The UNHCR representation in Ethiopia, in coordination with the Bureau for Africa and the Supply Management and Logistics Service, should: (a) arrange for a comprehensive independent review to be conducted to assess the structural, staffing and training requirements needed to address the systemic and persistent weaknesses in procurement and vendor management; and (b) develop a plan for completing the ongoing actions to regularize contracts and review past payments made for goods and services without contracts. <i>Client response April 2019: UNHCR provided an update on the recommendation and referred to periodic comprehensive reviews undertaken (but it was not clear what these reviews covered, who had conducted them or whether they were independent, since OIOS had not been provided with the reports on these reviews).</i>	Operational	15 March 2017	30 April 2017	–
	2017/010	The UNHCR representation in Ethiopia, in coordination with the Bureau for Africa and the Asset and Fleet Management Section, should review the arrangements over fleet and fuel management in Ethiopia to ensure implementation of appropriate controls over determination of vehicle needs, the disposal of vehicles, vehicle insurance schemes and the allocation and utilization of vehicles and fuel and maintenance costs among partners and UNHCR offices. <i>Client response April 2019: UNHCR had conducted a comprehensive exercise for the planning of an optimal fleet size for 2019 (OIOS took note of the work done to rationalize the number of vehicles, but the recommendation can be closed only upon receipt of evidence that the representation has determined the size of its fleet based on a robust needs assessment and that the disposal of the remaining 122 vehicles has been completed, at least substantially).</i>	Operational	15 March 2017	30 April 2017	–

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
	2017/068	The UNHCR representation in Somalia should implement an action plan to ensure that: (a) risks associated with the selection and retention of partners, the delegation of procurement authority to partners, the preparation of project partnership agreements and the monitoring of partners, including through remote mechanisms, are effectively managed; and (b) there is sufficient capacity to provide support for oversight of project activities. <i>Client response May 2019: UNHCR provided an update on steps taken to implement the recommendation (in order to close the recommendation, OIOS would still like to receive documentary evidence that all mechanisms have been exhausted to recover funds due from the partners).</i>	Operational	13 July 2017	31 July 2017	–
	2017/103	The UNHCR representation in Cameroon should put in place adequate coordination mechanisms and management oversight arrangements to ensure that the requirements for the selection and retention of partners, for the conclusion of project partnership agreements, for the delegation of procurement authority to partners and for financial and performance monitoring, including follow-up on recommendations raised in project audits and recovery of partner receivables, are systematically complied with and the associated risks are effectively managed. <i>Client response May 2019: UNHCR provided an update on steps taken to implement the recommendation (OIOS noted, however, that no evidence had been provided of the corrective measures taken to prevent a reoccurrence of the failure to recover partner audit receivables and of the inability to close long pending recommendations).</i>	Strategy	29 September 2017	31 December 2017	–

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
	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; (b) take action to ensure systemic issues identified by the Global Staff Accommodation Unit 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 regarding staff accommodation matters and ensure that the respective responsibilities are clear. <i>Client response May 2019: UNHCR had revisited the governance and management accountability arrangements for staff accommodation and drafted an administrative instruction for publication. Accordingly, it had requested the target date for implementation to be extended to 30 September 2019.</i>	Human resources	17 November 2017	31 December 2018	30 September 2019
	2018/081	The UNHCR representation in Zambia should: (a) reconcile funds made to the Governments of Zambia and Rwanda with deliverables received; (b) develop an accelerated plan for the delivery of permits and passports and/or initiate repayment of funds for all outstanding balances; and (c) prioritize the development of a protection strategy backed by up-to-date standard operating procedures to provide requisite support to persons of concern. <i>Client response May 2019: UNHCR provided an update on steps taken to implement the recommendation. OIOS noted the progress achieved in preparing the protection strategy and related procedures (in order to close the recommendation, OIOS would still like to receive evidence of the reconciliations done between the amounts paid and what was eventually processed and issued, as well as an accelerated plan for the receipt of outstanding permits and passports).</i>	Compliance	10 September 2018	31 March 2019	–

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
	2018/081	The UNHCR representation in Zambia should prepare a comprehensive emergency preparedness plan incorporating contingency and business continuity plans and strengthen its controls and accountability mechanisms for the management of core relief items during emergencies. <i>Client response May 2019: UNHCR had done a partial reconciliation on the items listed in the 2017 core relief item inventory and believed that it would not be cost-effective to invest time and resources in digging up the previous year's transactions to fully account for all items. Accordingly, UNHCR requested closure of this recommendation (OIOS has requested that this issue be escalated for review and approval by the senior executive team prior to it being closed without full implementation).</i>	Compliance	10 September 2018	31 March 2019	–
	2018/081	The UNHCR representation in Zambia, in collaboration with the Regional Office for Southern Africa and the Regional Bureau for Africa, should undertake a comprehensive review of its procurement function and processes and prepare a time-bound action plan for addressing the systemic and pervasive issues raised in this audit. <i>Client response May 2019: Efforts initiated to resolve disputes with suppliers had not been successful and, based on advice from the Legal Affairs Service not to proceed with arbitration or other legal means, closure of this recommendation was requested, given the practical impossibility of obtaining a recovery of the overpayments made (OIOS has requested that this issue be escalated for review and approval by the senior executive team prior to it being closed without full implementation).</i>	Compliance	10 September 2018	31 March 2019	–

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
	2018/097	The UNHCR representation in Uganda should: (a) review the project partnership agreement and budget with the office of the Prime Minister and implement mitigating measures to reduce the risks of poor use of resources, irregularities, potential conflicts of interest and weak controls; and (b) undertake a detailed review of the purchase of a plot of land being used as a parking lot that lay adjacent to the office of the Prime Minister and take appropriate action, including, if warranted, recovery of the amount of \$320,000 or part of it. <i>Client response March 2019: UNHCR provided an update on this recommendation (in order to close the recommendation, UNHCR should provide OIOS with: (a) the 2019 project partnership agreements with the office of the Prime Minister, as well as further evidence of the review of the project partnership agreement and budget, with the aim of significantly reducing the risks of unproductive use of resources; and (b) the UNHCR report on the review of the purchase of the plot of land as well as a conclusion on this issue approved by senior management or partial or full recovery of the \$320,000).</i>	Operational	17 October 2018	15 December 2018	–
	2018/097	UNHCR should assess what accountability measures need to be taken regarding the undue prolongation of expensive and unsustainable emergency water trucking services, the absence of competitive tendering, the overriding of controls and poor contract management, leading to substantial losses of resources, the failure to achieve value for money and the creation of potentially significant liability outside its accounting records. <i>Client response March 2019: Action was ongoing and it would update OIOS on this later (in order to close the recommendation, OIOS would like to receive input on the accountability measures taken as indicated in the audit report).</i>	Governance	17 October 2018	30 June 2019	–

Entity	Report number	Recommendation	Risk category	Report date	Target date	New estimated completion date
	2018/097	UNHCR should: (a) establish accountability for failure to take timely corrective measures in response to irregularities in registration activities; and (b) conduct a lessons-learned exercise on registration activities in Uganda and implement effective risk management procedures with regard to registration, including risk mitigation measures, regular management reviews of risks and timely escalation of high risks to allow appropriate management levels to take action. <i>Client response March 2019: The lessons-learned exercise had been conducted and the findings had been submitted to executive management. With regard to the concrete accountability measures taken on this issue, action was currently ongoing (to close this recommendation, UNHCR should provide OIOS with key conclusions of the lessons-learned exercise on registration activities and concrete accountability measures taken).</i>	Governance	17 October 2018	30 June 2019	–
	2018/097	The UNHCR representation in Uganda should: (a) review the prequalified status of the logistics partner to conduct procurement on the behalf of UNHCR and the partner's capacity to implement future construction activities, in view of the numerous weaknesses identified in its road construction activities; (b) find a sustainable solution for the maintenance of constructed roads; and (c) verify the total kilometres of roads constructed to ensure that they have been completed as planned and make appropriate recoveries if warranted. <i>Client response March 2019: UNHCR provided an update on the resolution of prequalification status of the partner (in order to close the recommendation, OIOS would still like to receive: (a) a long-term sustainable strategy and action plan to maintain the 1,300 km of roads; (b) evidence of full recovery of the remaining balance amount from the logistics partner; and (c) submission to the Ugandan Revenue Authority, on behalf of all the partners, of the documents required for value added tax refunds).</i>	Operational	17 October 2018	31 December 2018	–

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target date</i>	<i>New estimated completion date</i>
	2019/007	The UNHCR operations in Libya should develop and execute an action plan to satisfy the fundamental requirements of operations management, which should include implementation of the mandatory multifunctional team approach, the conduct of a comprehensive assessment of the needs of persons of concern and verification of the programme achievements based on the UNHCR results framework. <i>Client response May 2019: UNHCR provided an update on actions taken (in order to close the recommendation, OIOS would like to receive; (a) evidence that a comprehensive needs assessment, also covering internally displaced people, has been conducted; (b) a monitoring strategy, including remote monitoring techniques; and (c) a comprehensive and accurate key indicator report supported by evidence of the implementation of the above-mentioned monitoring strategy).</i>	Strategy	1 March 2019	30 April 2019	–
	2019/007	The UNHCR mission in Libya should implement an action plan to increase staff awareness of established policies and guidelines in partnership management and strengthen management oversight of the selection and retention of partners, procurement by partners and the financial and performance monitoring of projects, including through robust remote management techniques. <i>Client response May 2019: UNHCR provided an update on actions taken (in order to close the recommendation, OIOS would like to receive: (a) evidence of full recovery of all project headquarters support cost overpayments for 2017 and 2018; and (b) the finalized performance monitoring strategy).</i>	Operational	1 March 2019	30 June 2019	30 September 2019

V. Recommendations with financial implications

5. A summary of OIOS recommendations with financial implications is provided in table 3. OIOS classifies financial implications according to several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction.

6. During the reporting period, OIOS identified \$5.3 million in potential recoveries and expenditure reduction, of which a total of \$0.9 million was realized during that period.

Table 3

Recommendations with financial implications, 1 July 2018 to 30 June 2019

(United States dollars)

<i>Entity</i>	<i>Assignment number (report number)</i>	<i>Description</i>	<i>Estimated amount</i>	<i>Realized amount</i>
DFS	ID-0475/17	Recoveries	141 599	–
DMSPC	AH2017/615/05 (2018/126)	Expenditure reduction	759 900	–
	AH2017/615/05 (2018/126)	Recoveries	31 512	–
	ID-0022/18	Recoveries	7 480	–
	ID-0163/17	Recoveries	8 574	–
	ID-0450/18	Recoveries	15 990	–
	ID-0678/17	Recoveries	6 070	–
	ID-0963/18	Recoveries	21 958	–
	DOS	AP2017/615/05 (2018/106)	Loss and waste of resources	1 002 618
AP2017/616/01 (2018/071)		Recoveries	1 521 000	–
AP2018/618/01 (2019/056)		Loss and waste of resources	6 493	4 843
OCHA	ID-0291/18	Recoveries	115 347	–
UNEP	AP2018/220/03 (2018/109)	Recoveries	970 812	692 724
UNFCCC	ID-0472/18	Recoveries	27 806	–
UNIFIL	AP2017/672/01 (2018/086)	Expenditure reduction	600 000	–
UNOG	ID-0645/17	Recoveries	12 931	–
UNSOS	AP2018/638/06 (2018/144)	Loss and waste of resources	11 000	–
Total			5 261 090	850 185

VI. Reports issued during the reporting period

7. During the 12-month period from 1 July 2018 to 30 June 2019, OIOS issued 444 oversight reports, comprising 8 reports to the General Assembly, 142 internal audit reports, 208 investigation reports, 80 investigation closure reports and 6 evaluation and inspection reports. A list of all such reports issued during the reporting period is provided in table 4.

Table 4
Reports issued during the period from 1 July 2018 to 30 June 2019

A. Reports issued to the General Assembly

<i>Symbol</i>	<i>Date</i>	<i>Subject</i>
A/73/324 (Part I)	14 August 2018	Activities of the Office of Internal Oversight Services for the period from 1 July 2017 to 30 June 2018
A/73/324 (Part I)/Add.1	14 August 2018	Activities of the Office of Internal Oversight Services for the period from 1 July 2017 to 30 June 2018 – addendum
A/73/341	4 October 2018	Comprehensive audit of the governance structure and related processes of the United Nations Joint Staff Pension Board
A/73/324 (Part II)	12 February 2019	Activities of the Office of Internal Oversight Services on peace operations for the period from 1 January to 31 December 2018
A/74/67	20 March 2019	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives
E/AC.51/2019/7	22 March 2019	Evaluation of the United Nations Environment Programme
E/AC.51/2019/8	25 March 2019	Evaluation of the Office of the United Nations High Commissioner for Refugees
E/AC.51/2019/9	25 March 2019	Evaluation of the Office of Legal Affairs

B. Investigation reports issued to programme managers by the Internal Audit Division, excluding closure reports

<i>Entity</i>	<i>Issue date</i>	<i>Audit report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
DFS	12 July 2018	Travel processing in the Regional Service Centre in Entebbe, Uganda	0	7
	29 August 2018	Accounts receivable and payable in UNMIL	0	1
	9 October 2018	Payroll processing for uniformed personnel in the Regional Service Centre in Entebbe	0	3
	19 October 2018	Information and communications technology governance and security in the Regional Service Centre in Entebbe	0	11
	14 November 2018	Reimbursements for contingent-owned equipment	0	6

<i>Entity</i>	<i>Issue date</i>	<i>Audit report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	30 November 2018	Travel transactions in the Regional Service Centre in Entebbe for the last quarter of 2017	0	1
	31 December 2018	Management of geospatial information services	0	6
DM	24 July 2018	Acquisition and management of information and communications technology assets in the Office of Information and Communications Technology	0	13
	25 September 2018	Travel arrangements in the Secretariat in New York	0	11
	23 October 2018	Umoja implementation	1	6
	14 November 2018	Management of the onboarding process by the Office of Human Resources Management	0	7
	11 December 2018	Administration and management of the medical insurance plan	0	12
DMSPC	26 February 2019	Vendor payment processing at the United Nations Headquarters	0	12
DMSPC, DOS	25 April 2019	Galileo decommissioning project in DOS	0	6
	22 May 2019	Information and communications technology services provided by United Nations agencies to the now superseded Department of Field Support	0	6
DOS	20 March 2019	Awarding of a contract for the provision of unarmed security services at the United Nations Information and Communications Technology Facility in Valencia	0	0
DPA	27 July 2018	Support provided to cluster II special political missions	0	11
DPKO, MONUSCO	1 August 2018	United Nations police operations	0	12
DPO	29 March 2019	Implementation and management of the Peacekeeping Capability Readiness System	0	8
ECA	31 July 2018	Mainstreaming of the Sustainable Development Goals into a programme of work	0	6
	26 June 2019	Renovation of Africa Hall and visitors centre construction projects	0	4

<i>Entity</i>	<i>Issue date</i>	<i>Audit report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
ECE	21 September 2018	Management of trust funds	0	11
	13 March 2019	Transport International Routier Trust Fund	0	10
ECLAC	31 August 2018	Management of the economic cluster of subprogrammes	0	2
ESCAP	17 June 2019	Desk review of the seismic mitigation retrofit and life cycle replacements project	0	3
ITC	18 October 2018	Projects funded by the Netherlands Trust Fund	0	4
IRMCT	12 October 2018	Management of tracking team resources	0	5
	31 December 2018	Management of legal aid and defence matters	0	0
	5 March 2019	Unified Judicial Database project	0	4
	14 June 2019	Management of safety and security at the Arusha and Kigali offices	0	4
MINUJUSTH	16 October 2018	Logistics arrangements for supporting mandate implementation	0	10
	29 March 2019	Structures established for the implementation of mandates	0	5
MINUSCA	28 November 2018	Political affairs programme	0	7
	14 December 2018	Business continuity	0	4
	27 December 2018	Fuel management	0	7
	28 December 2018	Warehouse operations	1	8
	17 June 2019	Gender mainstreaming and responsiveness	0	5
	19 June 2019	Time management and attendance	0	6
	25 June 2019	Implementation of the environmental action plan	0	6
MINUSMA	11 July 2018	Recruitment and selection of international staff	0	10
	24 September 2018	Protection of civilians operations	0	7
	22 October 2018	Fleet management	0	11
	14 March 2019	Management of the trust fund for peace and security	0	7
	21 March 2019	Implementation of the environmental action plan	0	10

<i>Entity</i>	<i>Issue date</i>	<i>Audit report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	29 April 2019	Movement control operations	0	5
	19 June 2019	Gender mainstreaming and responsiveness	0	5
	24 June 2019	Implementation of security measures	0	5
MONUSCO	30 November 2018	Movement control operations	0	5
	4 December 2018	Justice support programme	0	3
	24 December 2018	Disarmament, demobilization and reintegration	0	13
	19 March 2019	Gender mainstreaming and responsiveness	0	6
	30 June 2019	Rations management	0	3
	30 June 2019	Local procurement and acquisition planning	0	9
OCHA	31 October 2018	Strategic support to the global humanitarian inter-agency coordination mechanisms	0	4
	17 December 2018	Operations of the Regional Office for West and Central Africa	0	7
	30 April 2019	Operations of the Regional Office for Southern and Eastern Africa	0	2
	22 May 2019	Operations of the Regional Office for Asia and the Pacific	0	6
UNAMA	30 October 2018	Strategic communications programme	0	3
	27 March 2019	Personal data cleansing in Umoja	0	2
UNAMI	14 November 2018	Human rights programme	0	4
	12 December 2018	Construction projects	0	7
	26 June 2019	Strategic communications programme	0	4
UNAMI, UNAMA, DOS	27 June 2019	Travel management in the Kuwait Joint Support Office	0	6
UNAMID	25 September 2018	Team site closure	0	2
	11 December 2018	Warehousing operations	0	6
	11 December 2018	Management of leave and attendance records	0	8
	18 December 2018	Asset management	1	5
	25 March 2019	Contracts management	0	5
	20 June 2019	Gender mainstreaming and responsiveness	0	4
UNCC	9 May 2019	Claims payments	0	0

<i>Entity</i>	<i>Issue date</i>	<i>Audit report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
UNCCD	10 April 2019	Global Mechanism	0	8
UNCTAD	21 November 2018	Financial reporting for the Programme on Strengthening Institutions and Capacities in Competition and Consumer Protection Policies	0	2
	13 December 2018	Intergovernmental Support Service	0	12
	15 March 2019	Statistical services	0	5
UNDRR	18 December 2018	United Nations Office for Disaster Risk Reduction	0	8
UNEP	16 November 2018	Official travel	1	13
	15 May 2019	Afghanistan project office	0	11
UNFCCC	18 September 2018	Benefits and entitlements	0	5
	15 May 2019	Sustainable Development Mechanisms programme	0	5
UN-Habitat	3 August 2018	Research and capacity development subprogramme	0	5
	12 October 2018	Programme in Barcelona	0	6
	21 February 2019	Financial management of the United Nations Conference on Housing and Sustainable Urban Development (Habitat III)	4	6
	25 June 2019	Ninth session of the World Urban Forum	0	6
UN-Habitat, UNON, UNEP	1 February 2019	Contract management	0	7
UNHCR	31 August 2018	Operations in Angola	0	5
	10 September 2018	Operations in Zambia	4	2
	9 October 2018	Upgraded human resources module of the Managing Systems, Resources and People system	1	4
	17 October 2018	Operations in Uganda	6	6
	16 November 2018	Operations in South Sudan	0	5
	19 November 2018	Review of recurrent issues in programme monitoring in previous internal audit reports	1	4
	30 November 2018	Operations in the Syrian Arab Republic	0	6
	12 December 2018	Warehouse management in field operations	0	5

<i>Entity</i>	<i>Issue date</i>	<i>Audit report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	14 December 2018	Operations in Lebanon	0	3
	18 December 2018	Operations in Djibouti	1	5
	20 December 2018	Arrangements for reporting on the use of donor funds	0	6
	20 December 2018	Operations in Côte d'Ivoire	0	4
	31 December 2018	Regional representation for Western Europe	0	7
	24 January 2019	Operations in Afghanistan	1	7
	29 January 2019	Regional operations for Northern Europe in Sweden	0	4
	18 February 2019	Operations in Ukraine	0	5
	1 March 2019	Operations in Libya	4	4
	13 March 2019	Upgraded finance and supply chain module of the Managing Systems, Resources and People system	0	8
	28 March 2019	Operations in Malawi	0	7
	22 May 2019	Operations in the United Republic of Tanzania	3	3
	12 June 2019	Emergency response in Nigeria	1	7
	14 June 2019	Emergency preparedness	0	6
	14 June 2019	Operations in Mexico	0	6
	14 June 2019	Arrangements for cash-based interventions in the emergency in the Syrian Arab Republic	0	5
UNICRI	11 September 2018	Human resources management	0	10
UNIFIL	24 September 2018	Safety and security	0	11
	25 September 2018	Management of information and communications technology assets and inventory	0	3
	30 April 2019	Strategic communications and public information	0	7
	15 May 2019	Environmental management	0	11
	28 June 2019	Fuel management	0	2
UNISFA	12 December 2018	Waste management	0	3
UNITAR	19 December 2018	Human resources management	0	9

<i>Entity</i>	<i>Issue date</i>	<i>Audit report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
UNJSPF	19 November 2018	Certificates of entitlements in the Secretariat	1	4
	12 June 2019	Data interfaces and monthly contributions	0	6
UNJSPF-OIM	26 April 2019	Information and communications technology services provided by United Nations agencies	0	8
UNMISS	6 December 2018	Movement control operations	0	4
	13 December 2018	Engineering projects	0	5
	18 December 2018	Recruitment	0	2
	19 December 2018	United Nations police operations	0	9
	5 March 2019	Local procurement	0	6
	21 June 2019	Gender mainstreaming and responsiveness	0	6
UNOCT	6 December 2018	United Nations Counter-Terrorism Centre	0	12
UNODC	24 July 2018	Procurement and contract management in Colombia	0	5
	6 December 2018	Operations in Pakistan	0	7
UNOG	16 October 2018	Medical services	0	5
	29 October 2018	Management of the trust fund for local support services	0	4
	2 April 2019	Procurement activities	0	3
UNON	31 December 2018	Payroll processing	0	3
UNOV	21 June 2019	Procurement activities	0	8
UNSOS	3 October 2018	Operation and maintenance of non-expendable property	0	3
	11 December 2018	Human resources management	0	5
	24 April 2019	Management of the United Nations trust fund in support of the African Union Mission to Somalia and the Somali National Army	0	7
UNSOS, UNSOM	27 November 2018	Conduct and discipline function, staff welfare activities and counselling services	0	5
	13 December 2018	Public information	0	5
	20 December 2018	Management of leave and attendance records	0	6

<i>Entity</i>	<i>Issue date</i>	<i>Audit report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	27 March 2019	Use of consultants and individual contractors	0	4
UNTSO, UNSCO	23 October 2018	Financial and human resources management	0	3
UNVMC	12 December 2018	UNVMC	0	7

C. Investigation reports issued to programme managers by the Investigations Division, excluding closure reports

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
DFS	31 July 2018	Investigation report on unauthorized outside activity by a staff member
	30 September 2018	Investigation report on possible educational grant fraud by a staff member
DGACM	30 November 2018	Investigation report on failure to disclose required information by a staff member
	30 April 2019	Investigation report on possible attendance irregularities by a staff member
	14 May 2019	Investigation report on possible attendance irregularities by a staff member
DGC	14 May 2019	Investigation report on sexual harassment by a vendor employee
DM	31 July 2018	Investigation report on possible misconduct by a staff member
DMSPC	31 January 2019	Investigation report on possible retaliation in the Office of Information and Communications Technology
DOS	20 March 2019	Investigation report on involvement in outside activities by a staff member
	16 May 2019	Investigation report on solicitation and receipt of bribes in exchange for individual contracts by a staff member
	28 June 2019	Investigation report on sexual abuse by a staff member
DPA	19 March 2019	Investigation report on possible sexual harassment by a staff member
DPI	30 September 2018	Investigation report on the assault of a security officer on duty by a staff member
DPKO	30 September 2018	Investigation report on possible sexual harassment by a former staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
DSS	28 June 2019	Investigation report on prohibited conduct by a staff member at the International Seabed Authority in Jamaica
ECA	31 December 2018	Investigation report on prohibited conduct by a staff member
	18 February 2019	Investigation report on prohibited conduct by a staff member
	18 March 2019	Investigation report on prohibited conduct by a staff member
	25 March 2019	Investigation report on prohibited conduct by a staff member
ECLAC	15 May 2019	Investigation report on sexual harassment
ESCAP	23 July 2018	Investigation report on prohibited conduct by a staff member
	28 August 2018	Investigation report on abuse of authority by a staff member
	30 September 2018	Investigation report on abuse of authority by a staff member
Ethics Office	30 August 2018	Investigation report on retaliation by a former staff member
ICJ	24 September 2018	Investigation report on possible abuse of authority and harassment
ICSC	14 November 2018	Investigation report on misconduct
ITC	28 August 2018	Investigation report on serious misconduct by a staff member
	30 April 2019	Investigation report on prohibited conduct by a staff member
IRMCT	31 July 2018	Investigation report on prohibited conduct by a staff member
	30 September 2018	Investigation report on prohibited conduct by a staff member
MINUJUSTH	18 March 2019	Investigation report on possible fraudulent claims by three United Nations police officers
MINURSO	23 July 2018	Investigation report on attempted rape by a staff member
	31 January 2019	Investigation report on retaliation by a staff member
	18 March 2019	Investigation report on prohibited conduct by a staff member
MINUSCA	2 August 2018	Contingent report on the irregular sale of United Nations rations
	28 August 2018	Investigation report on sexual exploitation and abuse and failure to report an allegation by members of a police support unit
	30 September 2018	Investigation report on the misrepresentation of academic qualifications by a staff member
	30 September 2018	Contingent report on sexual abuse of a minor by a peacekeeper
	30 September 2018	Contingent report on sexual exploitation and abuse by a peacekeeper

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	30 September 2018	Contingent report on sexual exploitation and abuse by peacekeepers
	30 September 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	30 September 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	30 September 2018	Contingent report on alleged sexual abuse and exploitation by a peacekeeper
	29 October 2018	Investigation report on an allegation of sexual abuse of a minor by a formed police unit member
	29 October 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	31 December 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	31 December 2018	Addendum to contingent report on sexual exploitation and abuse by peacekeepers
	31 December 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	31 December 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	31 December 2018	Contingent report on sexual exploitation and abuse by peacekeepers
	31 December 2018	Contingent report on sexual exploitation and abuse by peacekeepers
	31 December 2018	Investigation report on financial irregularities by a staff member
	31 December 2018	Investigation report on failure to report an incident of sexual exploitation by a staff member
	31 December 2018	Investigation report on financial irregularities by a United Nations Volunteer
	25 January 2019	Contingent report on allegation of excessive use of force by peacekeepers
	25 January 2019	Contingent report on sexual exploitation and abuse by peacekeepers
	31 January 2019	Advisory report regarding the supply of goods and services by a vendor
	31 January 2019	Contingent report on sexual exploitation and abuse by a peacekeeper

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	31 January 2019	Contingent report on sexual exploitation and abuse by peacekeepers
	31 January 2019	Investigation report on excessive use of force and ill-treatment of arrested and detained persons by a member of a formed police unit
	31 January 2019	Contingent report on sexual exploitation and abuse by a peacekeeper
	13 February 2019	Contingent report on the attempted sale of ammunition by a peacekeeper
	8 May 2019	Investigation report on unsatisfactory conduct by a staff member
	8 May 2019	Investigation report on unsatisfactory conduct by a staff member
	13 May 2019	Contingent report on sexual exploitation and abuse by peacekeepers
	14 May 2019	Contingent report on sexual exploitation and abuse by peacekeepers
	16 May 2019	Contingent report on sexual harassment and assault by a peacekeeper
	24 June 2019	Contingent report on sexual exploitation and abuse by a peacekeeper
	24 June 2019	Contingent report on the disrespectful handling of the remains of deceased persons by peacekeepers
	24 June 2019	Contingent report on sexual exploitation and abuse by a peacekeeper
	24 June 2019	Contingent report on sexual exploitation and abuse by peacekeepers
	25 June 2019	Investigation report on prohibited conduct by a United Nations Volunteer
	28 June 2019	Investigation report on unsatisfactory conduct by a staff member
MINUSMA	23 July 2018	Investigation report on sexual exploitation by a staff member
	31 July 2018	Investigation report on physical assault and death threats by a staff member
	16 August 2018	Investigation report on fuel fraud by a staff member
	30 September 2018	Investigation report on fuel fraud by a staff member
	30 September 2018	Investigation report on fuel fraud by a staff member
	30 September 2018	Investigation report on fuel fraud by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	30 September 2018	Investigation report on fuel fraud by a staff member
	30 September 2018	Investigation report on fuel fraud by a staff member
	06 November 2018	Investigation report on fuel fraud by a staff member
	30 November 2018	Investigation report on fuel fraud by a staff member
	30 November 2018	Investigation report on fuel fraud by a staff member
	30 November 2018	Investigation report on fuel fraud by a staff member
	30 November 2018	Investigation report on fuel fraud by a staff member
	30 November 2018	Investigation report on fuel fraud by a staff member
	30 November 2018	Investigation report on fuel fraud by a staff member
	30 November 2018	Investigation report on fuel fraud by an individual contractor
	12 December 2018	Investigation report on sexual harassment by a staff member
	31 December 2018	Contingent report on serious misconduct by a military staff officer
	31 December 2018	Investigation report on sexual exploitation and abuse by a United Nations police officer
	30 April 2019	Investigation report on violations of national laws by a staff member
	14 May 2019	Contingent report on serious misconduct by a battalion commander
	25 June 2019	Investigation report on sexual exploitation by a staff member
MONUSCO	31 July 2018	Investigation report on sexual abuse by a military observer
	8 August 2018	Investigation report on contribution by a United Nations Volunteer to the commission of sexual exploitation and abuse of a minor
	13 August 2018	Contingent report on sexual exploitation by a peacekeeper
	22 August 2018	Investigation report on sexual abuse by a staff member
	28 August 2018	Investigation report on sexual exploitation by a correction officer
	30 September 2018	Investigation report on prohibited conduct by a staff member
	30 September 2018	Contingent report on sexual abuse by a military staff officer
	30 September 2018	Contingent report on sexual exploitation by a peacekeeper
	30 September 2018	Contingent report on sexual exploitation by a peacekeeper
	30 September 2018	Investigation report on fraud by a United Nations Volunteer
	30 September 2018	Investigation report on sexual exploitation by a member of a formed police unit

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	29 October 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	30 November 2018	Amended contingent report on physical assault by peacekeepers
	31 December 2018	Contingent report on attempted illegal trade in minerals and bribery by peacekeepers
	31 December 2018	Contingent report on sexual abuse by a peacekeeper
	31 December 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	31 December 2018	Contingent report on sexual exploitation and abuse by a peacekeeper
	31 December 2018	Investigation report on alleged unauthorized absence from a mission area by a staff member
	31 December 2018	Investigation report on failure to report sexual abuse by a staff member
	31 December 2018	Investigation report on possible medical insurance fraud by a staff member
	31 December 2018	Investigation report on outside employment and activities by a staff member
	31 December 2018	Investigation report on sexual exploitation and abuse by a United Nations Volunteer
	25 January 2019	Contingent report on sexual exploitation and abuse by peacekeepers
	25 January 2019	Contingent report on sexual exploitation and abuse by a peacekeeper
	31 January 2019	Investigation report on the failure of a staff member to report sexual abuse and to cooperate with an OIOS investigation
	31 January 2019	Investigation report on recruitment irregularities by a staff member
	18 February 2019	Investigation report on fraud by a staff member
	18 February 2019	Investigation report on sexual exploitation and abuse by a United Nations police officer
	13 March 2019	Contingent report on fraud by peacekeepers
	18 March 2019	Investigation report on sexual exploitation and physical assault by a United Nations Volunteer
	19 March 2019	Investigation report on possible procurement fraud by a vendor
	14 May 2019	Investigation report on possible education grant fraud by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	25 June 2019	Investigation report on sexual exploitation by a military observer
	28 June 2019	Contingent report on sexual exploitation and abuse by peacekeepers
	28 June 2019	Contingent report on sexual exploitation and abuse by peacekeepers
	28 June 2019	Contingent report on bribery by a military staff officer
	28 June 2019	Contingent report on unlawful possession of ammunition by a peacekeeper
	28 June 2019	Investigation report on public use of cannabis and bribery by military observers
OCHA	25 March 2019	Investigation report on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
ODA, UNREC	14 May 2019	Investigation report on expenses fraud by a United Nations Volunteer
OHCHR	19 July 2018	Investigation report on serious misconduct by a staff member
	19 July 2018	Investigation report on serious misconduct by a staff member
	14 May 2019	Investigation report on unsatisfactory conduct by a staff member
OIOS	6 May 2019	Investigation report on unsatisfactory conduct by a staff member
UNAMA	30 November 2018	Investigation report on a bribery attempt and document falsification by a vendor
UNAMI	23 July 2018	Investigation report on the theft of firearms and ammunition
	29 October 2018	Investigation report on the theft of firearms and ammunition
	29 October 2018	Investigation report on the theft of firearms and ammunition
	30 April 2019	Investigation report on the theft of firearms and ammunition
UNAMID	31 December 2018	Investigation report on prohibited conduct by a staff member
UNCCD	31 December 2018	Investigation report on retaliation by a staff member
UNCTAD	14 May 2019	Investigation report on abuse of authority by a former staff member
UNDOF	25 June 2019	Contingent report on the sale of firearms by peacekeepers
UNEP	30 September 2018	Investigation report on unauthorized outside activity by a staff member
	30 September 2018	Investigation report on travel fraud and misuse of official resources by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	30 September 2018	Investigation report on possible misconduct by a staff member
	30 September 2018	Investigation report on alleged education grant fraud by a staff member
	29 March 2019	Investigation report on prohibited conduct by a staff member
	24 June 2019	Investigation report on unauthorized outside activity by a staff member
UNFCCC	28 June 2019	Investigation report on entitlement fraud by a staff member
UNFICYP	30 September 2018	Contingent report on misconduct by a peacekeeper
	18 March 2019	Contingent report on serious misconduct by a peacekeeper
UN-Habitat	30 September 2018	Investigation report on sexual abuse by a staff member
	31 December 2018	Investigation report on prohibited conduct by a staff member
	18 February 2019	Investigation report on prohibited conduct by a staff member
	30 April 2019	Investigation report on prohibited conduct by a staff member
UNHCR	30 April 2019	Investigation report on alleged misstatements in a job application by a staff member
UNHQ	29 October 2018	Investigation report on unauthorized involvement in outside activities by a staff member
	31 January 2019	Investigation report on unsatisfactory conduct by a non-staff member
UNIC Tanzania	31 December 2018	Investigation report on prohibited conduct by a staff member
UNIFIL	6 November 2018	Contingent report on serious misconduct by a peacekeeper
UNIOGBIS	31 January 2019	Investigation report on sexual exploitation and abuse by a staff member
UNISFA	30 April 2019	Investigation report on the conflict of interest of a staff member
	31 December 2018	Investigation report on allegation of sexual harassment by a staff member
UNJSPF	20 March 2019	Investigation report on possible engagement in altering United Nations documents and outside activities by a staff member
UNMIK	24 May 2019	Investigation report on retaliation
	31 December 2018	Investigation report on unauthorized outside activities by a staff member
UNMIL	8 August 2018	Contingent report on sexual exploitation by a peacekeeper
	30 September 2018	Investigation report on sexual exploitation and abuse by a United Nations military observer

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	31 December 2018	Addendum to contingent report on the sexual abuse of a minor by a peacekeeper
	18 March 2019	Investigation report on sexual misconduct by a staff member
UNMISS	30 September 2018	Investigation report on allegations of sexual harassment by a United Nations police officer
	30 September 2018	Investigation report on allegations of sexual harassment by a United Nations police officer
	30 September 2018	Investigation report on an allegation of sexual harassment by a United Nations police officer
	30 September 2018	Investigation report on alleged fraudulent certified sick leave request
	31 December 2018	Investigation report on sexual exploitation and threats by a staff member
	18 February 2019	Contingent report on sexual exploitation by peacekeepers
	29 March 2019	Investigation report on leave entitlement fraud by a staff member
	29 March 2019	Contingent report on sexual harassment by a peacekeeper
	29 March 2019	Investigation report on breach of confidentiality by a staff member
	29 March 2019	Investigation report on an allegation of the assault of individuals of the local population by a staff member
	14 May 2019	Contingent report on the fatal shooting of two South Sudanese nationals by peacekeepers
	24 June 2019	Investigation report on the falsification of a record by a United Nations Volunteer
	28 June 2019	Investigation report on forgery and misrepresentation by a staff member
UNOCA	12 December 2018	Investigation report on alleged misconduct by a staff member
	28 June 2019	Investigation report on prohibited conduct by a staff member
UNODC	19 July 2018	Investigation report on prohibited conduct by a staff member
	14 May 2019	Investigation report on unsatisfactory conduct by a staff member
UNOG	28 June 2019	Investigation report on fraud by a consultant
UNON	28 August 2018	Investigation report on sexual harassment by a staff member
	30 September 2018	Investigation report on alleged insurance fraud
UNOPS	18 March 2019	Investigation report on unsatisfactory conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
UNREC	18 February 2019	Investigation report on failure to report fraudulent expenses
UNRWA	31 July 2018	Investigation report on an unauthorized investigation and abuse of authority by a staff member
	14 May 2019	Investigation report on non-cooperation with an authorized investigation by a staff member
UNSOM	12 December 2018	Investigation report on alleged fraud by a staff member
UNSOS	31 July 2018	Investigation report on alleged theft of firearm accessories
	31 December 2018	Investigation report on allegations of unauthorized outside activities by a staff member
	14 May 2019	Investigation report on prohibited conduct by a staff member
UNTSO, UNSCO	25 June 2019	Advisory report on risks arising from the misuse of driving permits
UNVMC	29 March 2019	Investigation report on sexual harassment by a staff member
UN-Women	6 November 2018	Investigation report on prohibited conduct by a staff member
	24 May 2019	Investigation report on possible misuse of an official United Parcel Service account by a staff member

D. Closure reports issued by the Investigations Division

<i>Entity</i>	<i>Issue date</i>	<i>Closure report subject</i>
DESA	31 December 2018	Possible fraud by a consultant
	31 December 2018	Possible misconduct by a staff member
DFS	29 March 2019	Travel fraud by a staff member
DMSPC	25 January 2019	Possible fraud at the Office of Information and Communications Technology
DOS	13 March 2019	Alleged disclosure of confidential information during a procurement exercise
MINUJUSTH	31 December 2018	Unsatisfactory conduct by a staff member
	13 March 2019	Unsatisfactory conduct by a staff member
	13 March 2019	Unsatisfactory conduct by a staff member
	13 March 2019	Unsatisfactory conduct by a staff member
	13 March 2019	Unsatisfactory conduct by a staff member
MINURSO	31 December 2018	Possible misappropriation of food by a staff member and favouritism in recruitment
	13 February 2019	Possible misappropriation of food by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Closure report subject</i>
MINUSCA	29 November 2018	Sexual harassment by a staff member
	31 January 2019	Unauthorized disclosure of confidential information by a staff member
	31 January 2019	Allegations of contractual irregularities by a vendor
	29 May 2019	Sexual exploitation and abuse by a former staff member
MINUSMA	16 August 2018	Sexual exploitation and abuse of authority by a staff member
	29 November 2018	Failure by a staff member to ensure that complaints of prohibited conduct are promptly addressed in a fair and impartial manner and retaliation
	30 November 2018	Failure by a staff member to ensure that complaints of prohibited conduct are promptly addressed in a fair and impartial manner
	30 November 2018	Fuel fraud by a staff member
	24 June 2019	Fuel fraud by an individual contractor
MINUSTAH	2 August 2018	Unsatisfactory conduct by a staff member
	21 February 2019	Prohibited conduct by a staff member
	25 February 2019	Unsatisfactory conduct by a staff member
	25 February 2019	Unsatisfactory conduct by a staff member
	25 February 2019	Unsatisfactory conduct by a staff member
	28 February 2019	Unsatisfactory conduct by a staff member
MONUSCO	28 August 2018	Possible misconduct by a staff member
	30 September 2018	Fraudulent act by staff members
	29 October 2018	Possible misconduct by staff members
	31 December 2018	Alleged procurement irregularities and fraud by staff members
	31 December 2018	Distribution of child pornography by a staff member
	25 January 2019	Possible misconduct by a staff member
	29 March 2019	Alleged unauthorized absence from a mission area by a staff member
	29 March 2019	Theft of food by a United Nations Volunteer
UNAMA	16 May 2019	Allegations of smuggling by a contractor
	9 August 2018	Allegations of mismanagement and abuse of authority
	29 March 2019	Allegation of sexual harassment by a staff member
	29 March 2019	Unsatisfactory conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Closure report subject</i>
	29 March 2019	Unsatisfactory conduct by a staff member
	30 April 2019	Unsatisfactory conduct by a staff member
UNAMI	9 August 2018	Theft of firearms and ammunition
	13 August 2018	Theft of firearms and ammunition
	15 August 2018	Theft of firearms and ammunition
	29 March 2019	Allegations of possible misconduct by a staff member
	30 April 2019	Theft of firearms and ammunition
UNCTAD	31 July 2018	Prohibited conduct
UNEP	31 December 2018	OIOS investigation relating to intimate relationships between personnel
	29 March 2019	Travel fraud by a staff member
	30 April 2019	Sexual harassment by a former staff member
	16 May 2019	Allegations of possible misconduct by a staff member
	16 May 2019	Allegation of sexual harassment by a United Nations Volunteer
	16 May 2019	Possible irregularities in travel claims
UNFICYP	31 July 2018	Sexual assault by a staff member
UN-Habitat	29 October 2018	Possible diversion, misappropriation or misuse of UN-Habitat funds
	31 December 2018	Allegation of sexual abuse by a staff member
UNIOGBIS	25 January 2019	Failure by a staff member to report possible misconduct
	29 March 2019	Sexual exploitation by a staff member
	29 March 2019	Sexual exploitation and abuse by a staff member
	29 March 2019	Failure of a staff member to report possible misconduct
	29 March 2019	Physical assault by a staff member
UNISFA	29 October 2018	Alleged abuse of authority and influence over a Member State by staff members
	31 December 2018	Possible fraudulent activities
UNJSPF	30 April 2019	April 2018 cybersecurity incident
UNMISS	30 September 2018	Allegations of sexual abuse committed by a staff member
	30 September 2018	Danger pay fraud by a staff member
	30 September 2018	Allegations of sexual abuse by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Closure report subject</i>
	29 October 2018	Allegations of sexual exploitation and abuse by a staff member
	29 October 2018	Allegations of entitlement fraud
	16 May 2019	Forced marriage to a minor
UNOMS	31 December 2018	Unauthorized outside activity by a staff member
UNON	28 June 2019	Alleged unauthorized outside activity by a staff member
UNSCEAR	30 April 2019	Possible irregularities in recruitment and possible abuse of office related to the temporary assignment of a staff member
UNSOS	30 September 2018	Possible misconduct by a staff member
	13 May 2019	Mismanagement of fuel supplies
UNVMC	16 May 2019	Bribe solicitation by an unidentified individual
UN-Women	2 November 2018	Conflict of interest by a staff member
	9 May 2019	Possible misconduct by a staff member
	13 May 2019	Allegations of sexual misconduct by a staff member
	14 May 2019	Reported misconduct, including cover-up of sexual abuse by a staff member

E. Reports issued to programme managers by the Inspection and Evaluation Division

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
DPKO, DFS	30 July 2018	Inspection of the performance of missions' operational responses to incidents related to protection of civilians
OOSA	8 March 2019	Evaluation of OOSA
OHCHR, DPO, DMSPC	8 March 2019	Evaluation of the effectiveness of human rights monitoring, reporting and follow-up in the United Nations multidimensional peacekeeping operations
DOS, DPO	26 April 2019	Evaluation of the contribution of the UNMISS Civil Affairs Division to the reduction of local conflict in South Sudan
Secretariat	30 April 2019	United Nations evaluation dashboard 2016–2017
	13 June 2019	Evaluation of United Nations entities' preparedness, policy coherence and early results with regard to their support for the Sustainable Development Goals