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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 2021 to 30 June 2022

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 2021 to 30 June 2022. The Committee is mindful that, in his reform initiative, the Secretary-General called for, inter alia, strengthened accountability. The Committee is also aware that an effective oversight regime can foster a strengthened accountability mechanism. To achieve this, the Committee is of the view that the Office should, inter alia, continue to review its current business model with a view to making it more responsive to the changing environment, including with regard to the impact of emerging risks such as the coronavirus disease (COVID-19) pandemic, thus becoming more agile and effective in the discharge of its functions.



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 proposed budget of the Office of Internal Oversight Services (OIOS) under the support account for peacekeeping operations for the period from 1 July 2021 to 30 June 2022. 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 2021 to 30 June 2022 during its fifty-second and fifty-third sessions, held from 8 to 11 December 2020 and from 17 to 19 February 2021.

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

II. Background

4. The proposed financial resources for OIOS for 2021/22, as compared with 2020/21, are provided in the table below.

Financial resources

(Thousands of United States dollars)

	Financial resources					Posts and positions			
			Variance					Variance	
	Approved 2020/21	Proposed 2021/22	Approved 2020/21 vs. proposed 2021/22 budget	Percentage	Percentage of total budget	Approved 2020/21	Proposed 2021/22	Approved 2020/21 vs. proposed 2021/22 budget	Percentage
Internal Audit Division	17 046.80	16 915.80	(131.00)	(0.8)	51.9	77	76	(1)	(1.3)
Inspection and Evaluation Division	2 243.30	2 371.90	128.60	5.7	7.3	10	11	1	10.0
Investigations Division	12 020.00	12 609.30	589.30	4.9	38.7	61	61	–	–
Executive Office	672.10	706.90	34.80	5.2	2.2	4	4	–	–
Total	31 982.20	32 603.90	621.70	1.9	100	152	152	–	–

Note: Budget figures provided by the Office of Programme Planning, Finance and Budget, Field Operations Finance Division.

5. As shown in the table above, the proposed OIOS budget under the support account for peacekeeping operations for the period from 1 July 2021 to 30 June 2022 is estimated at \$32,603,900 (gross), which represents a slight increase of \$621,700

(gross), or 1.9 per cent, above the previous year's approved budget of \$31,982,200 (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 changes in budgeted vacancy rates, as well as an additional provision under consultants representing the support account share of the external quality assessment of the Investigations Division.

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 Independent Audit Advisory Committee will therefore focus its review, comments and advice 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 Committee will submit the present report to the General Assembly through the Advisory Committee.

III. Comments of the Independent Audit Advisory Committee

A. Internal Audit Division

7. In its previous reports, 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. Its share of the overall budget of OIOS has continued to decrease, from 55 per cent, as reported in the fiscal year 2019/20, to 51.9 per cent, mainly owing to a reduction in the number of peacekeeping missions and increases in the budgets of other divisions, especially the Investigations Division. Nevertheless, it remains the largest of the three divisions in terms of size and share of the OIOS budget under the support account.

Workplan implementation

8. The Committee was informed that, during the fiscal year 2019/20, 60 of the 75 assignments that the Division planned to conduct had been completed by the target date. That figure represented an 80 per cent completion rate, compared with a rate of 75 per cent for the fiscal year 2018/19, which represents an improvement compared with the previous year. However, the Committee noted that according to the Office's programme impact pathways, the Division's target workplan implementation rate is 100 per cent of all assignments. Upon enquiry, the Committee was informed that the shortfall in performance was attributable to: (a) vacancies that remained unfilled owing to liquidity constraints; (b) the onset of COVID-19, which reduced the availability of mission and Headquarters staff and increased the time taken to obtain audit information; and (c) travel restrictions and remote working arrangements affecting the conduct of some assignments, such as those requiring physical verification of assets, access to information and communications technology infrastructure, and observation of soft controls (concerning, for example, the ethical climate and "tone at the top"). With respect to vacancies, the Division established its targets on the basis of the number of approved posts, with the assumption of 100 per cent incumbency. In 2019/20, the Division's vacancy rate as at 30 June 2020 was 9.9 per cent, which resulted in fewer audits being completed than had been planned.

9. OIOS indicated that, as a result of the COVID-19 pandemic, the Division had repurposed its workplan to ensure that internal audit resources were effectively

utilized to cover the risks arising from the pandemic and the areas that added the most value to entity performance. For instance, the Division provided advice on: (a) the initial responses of missions to the COVID-19 pandemic in order to ensure business continuity of critical functions and staff safety; (b) measures put in place by missions to manage the recent increase in delegation of authority; and (c) risk management practices.

10. Moreover, OIOS noted that some audit resources were allocated to the ongoing review of the Secretariat accountability system and to support for the Department of Operational Support in pre-audits of emergency COVID-19-related procurement. OIOS further indicated that the Division had used the downtime created by the crisis to strengthen its remote auditing techniques, use of data analytics and reporting, as well as to work on upgrading its audit management software to become fully web-based, thus improving audit effectiveness and the monitoring of audit recommendations.

11. In response to its previous observation regarding the key performance indicator, the Committee was informed that OIOS was still in the process of reviewing its key performance indicators.

12. The Committee is cognizant of the circumstances, including the impact of COVID-19 on workplan implementation, and calls upon OIOS to carefully manage its available staff to minimize their impact. In addition, the Committee notes that the number of assignments to be completed is connected to vacancy rates and calls upon OIOS to actively manage its vacancy rate to ensure full implementation of its workplan. In this regard, the Committee continues to reiterate that OIOS should finalize the development of the key performance indicators. The Committee will continue to follow up on the issue in future sessions.

Risk-based workplan

13. In paragraph 26 of its report on the budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2010 to 30 June 2011 (A/64/652), the Committee recommended that the Internal Audit Division adopt more robust audit workplans based on residual risk. The Committee was informed that the workplan for 2021/22 continued to be based on a five-year analysis horizon that reflected two years of past results, the current year and a two-year indicative forward plan. The Committee was further informed that the Division continued to focus on high and medium risks, at both the entity and the business process levels, while improving linkages with the Secretariat enterprise risk register. The Committee was also informed that, in generating assignments in the three-year forward plan, the Division gave high priority to coverage of high and medium risks and ensuring five-yearly oversight of those risks.

14. In this respect, OIOS indicated that the Division's risk-based planning process included: (a) validating and updating the audit universe/organization hierarchy; (b) identifying the strategic and business objectives of all organizational units; (c) identifying and assessing key risks to the achievement of the objectives of all organizational units that could have an impact on their programmes, functions, structures, processes and initiatives; and (d) rating and aligning scoring criteria and risk categories with the Secretariat's enterprise risk management framework by examining the impact and likelihood of risks, and the controls that exist to mitigate risk.

15. OIOS further noted that the planning process, which was conducted in the risk module of the OIOS audit management system (TeamRisk), considered other factors in the risk assessment such as: (a) management requests for audits; (b) priority areas

on cross-cutting subjects such as the COVID-19 pandemic and the Sustainable Development Goals; and (c) previous oversight activities and the work of other divisions, management, the Board of Auditors and the Joint Inspection Unit.

16. Thus, with regard to the workplan for 2021/22, the Committee was informed that the Division continued to enhance the risk-based work-planning process and was concentrating its efforts on addressing performance audit-related issues (87.7 per cent) (see list of proposed audits). OIOS also indicated that, in the workplan, high-risk issues were addressed on the basis of a three-year cycle and medium-risk issues were addressed on the basis of a five-year cycle. In that respect, the Committee was informed that there was increased focus on and attention to procurement and supply chain management; performance auditing; the impact of the reforms; organizational culture; conduct and discipline; the protection of civilians and women; and peace and security.

17. Recalling its previous recommendations on attaining a balance between performance and compliance audits,¹ and the change in the way in which the evaluation needs of the Organization are addressed, whereby non-programmatic entities will no longer be subject to evaluation but will instead be subject to performance auditing,² the Committee is pleased to note that OIOS has given more attention to performance audits. The Committee also commends OIOS for its continued effort to consider residual risk as the basis for its work-planning process.

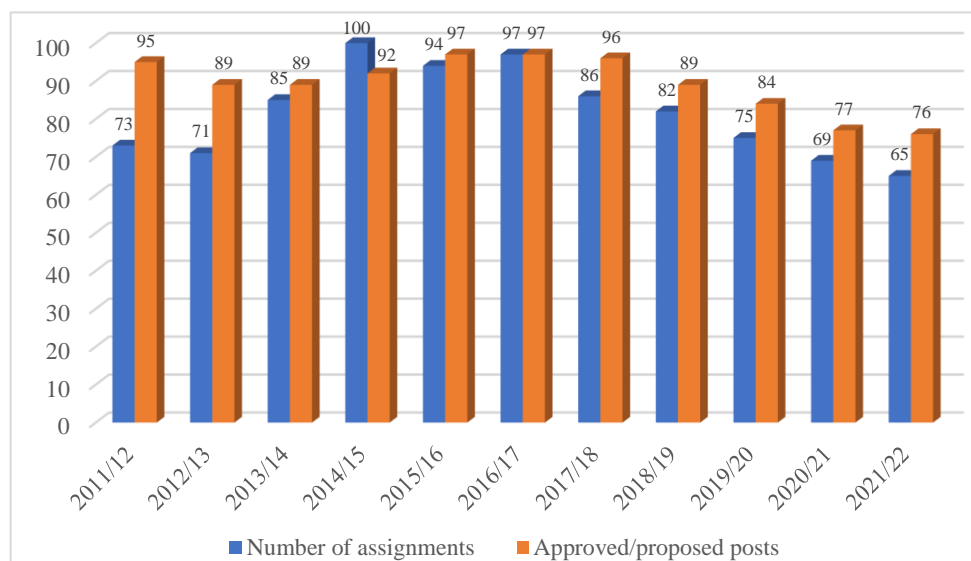
Assignment/resource trend analysis

18. As shown in figure I, OIOS indicated that the Division plans to undertake 65 audit assignments relating to peacekeeping operations in the fiscal year 2021/22, compared with 69 assignments undertaken in the fiscal year 2020/21, which represents a continued downward trend in the number of assignments from a peak of 100 assignments in the fiscal year 2014/15. According to OIOS, the reduction in the number of assignments was consistent with the general downward trend in peacekeeping activities brought about by the closure of several missions, including the United Nations Operation in Côte d'Ivoire, the United Nations Mission in Liberia and the United Nations Mission for Justice Support in Haiti, and the downsizing and planned liquidation of the African Union-United Nations Hybrid Operation in Darfur (UNAMID).

¹ A/73/304, paras. 58–59.

² A/75/87, para. 20.

Figure I
Assignment/resources trends

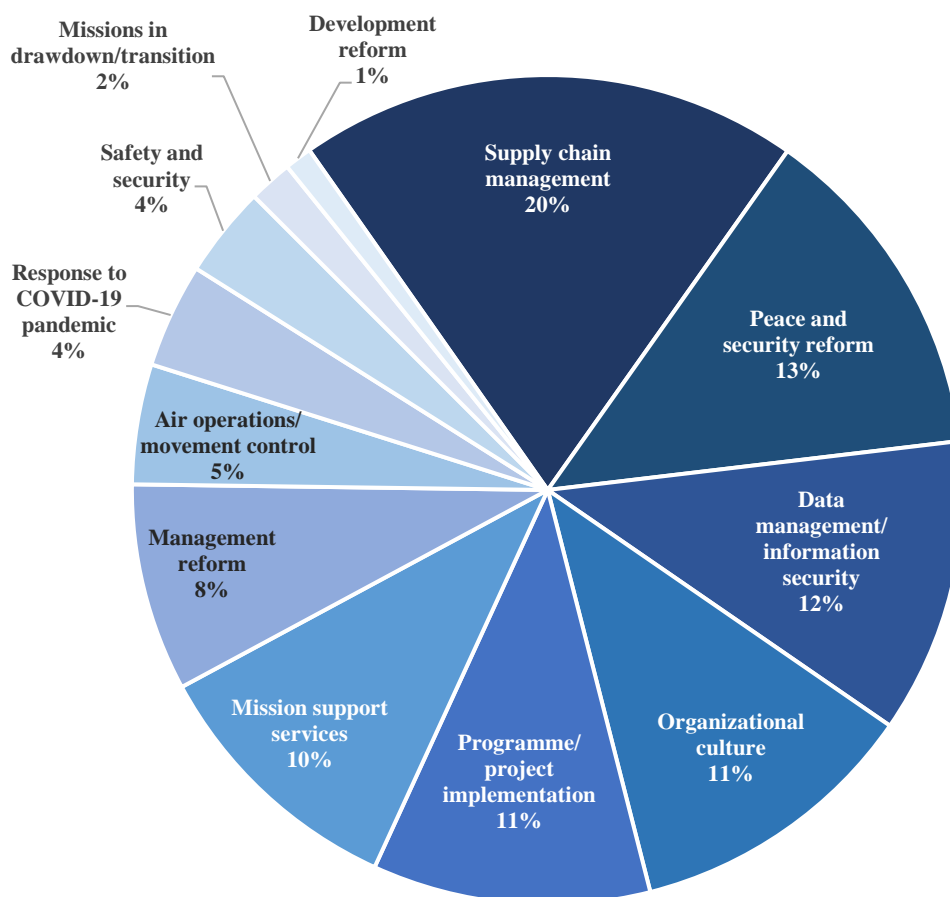


19. The Committee also looked at the trends pertaining to the post resources over the same period. The Committee observed that post resources have followed a similar trend, declining from a peak of 97 approved posts to 76 proposed posts for the fiscal year 2021/22. The Committee commends OIOS for endeavouring to show scalability with respect to its resource requirements commensurate with the Division's risk profile.

Assignment priority areas

20. Figure II shows the priority areas in which OIOS plans to focus its work in the fiscal year 2021/22. As can be seen, more than 75 per cent of the audit resources will cover the following priority areas: (a) supply chain management (20 per cent); (b) peace and security reform (13 per cent); (c) data management and information security (12 per cent); (d) organizational culture (11 per cent); (e) programme/project implementation (11 per cent); and (f) mission support services (10 per cent).

Figure II
Assignments by priority area



21. Recalling its prior recommendation that OIOS should continue to ensure that the choice of topics reflects a strategic outlook on the Organization's risks,³ the Committee followed up with OIOS on how the priority areas addressed the Committee's previous concerns. The Committee was informed that the above priority areas address some of the critical risks of the Organization, including organizational culture, management reform, information technology governance and cybersecurity, and peace and security.

22. 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 emphasizes that OIOS should continue to ensure that the choice of topics reflects a strategic outlook on the Organization's risks, including the risks associated with the ongoing management reform and such emerging risks as those related to digitization. The Committee plans to follow up on this matter at future sessions.

³ A/74/716, para. 18.

Capacity gap and budget proposal for 2021/22

23. OIOS informed the Committee that the number of available days compared with the number of days required to cover high risks every three years and medium risks every five years showed a capacity gap of 205 days, equivalent to 1.5 posts.

24. The Committee asked OIOS about the impact of the identified capacity gap and was informed that OIOS was taking several steps to address the issue. In particular, (a) it intends to delay the reassignment of one post to the Inspection and Evaluation Division until December 2021; (b) the Division will, by implementing more efficient ways of working, be able to provide sufficient coverage of high and medium risks over the next five-year period for all missions except UNAMID; and (c) OIOS plans to use resources dedicated to the Resident Audit Office in Entebbe, Uganda, to ensure adequate audit coverage of the higher-risk areas in the drawdown and liquidation phase of UNAMID (such as asset disposal and environmental clean-up). According to OIOS, the change in use of resources mentioned in (c) above is not expected to materially impact the work of the Entebbe Office.

25. The Committee notes the effort that the Division has put into managing its resources to address the risks faced by the Organization. In the light of the above, the Committee endorses the resource requirements for the Division as proposed in the table in paragraph 4.

B. Inspection and Evaluation Division

Workplan implementation

26. In paragraph 24 of its report on the proposed budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2013 to 30 June 2014 (A/67/772), the Committee had 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, during the fiscal year 2020/21, the Division would complete three assignments that had been started in 2019/20. Those assignments cover, inter alia, organizational culture in peacekeeping operations; prevention, response and victim support in relation to sexual exploitation and abuse; and the relevance and efficiency of UNAMID in supporting the transition from peacekeeping to peacebuilding. The Division also noted that three assignments carried over from 2019/20 and started in the fiscal year 2020/21 will be completed in 2021/22. These relate to support provided by the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) for State institutions, support provided by the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) for State authority, and the thematic evaluation of political affairs work in peacekeeping operations. The Committee was further informed that the failure to complete all the assignments on time was largely attributable to the travel interruptions and inability to gain access to information arising from the COVID-19 pandemic and the turnover (or vacancy rates) in peacekeeping evaluation staff.

27. The Committee also received updates on OIOS vacancy levels. It noted that, in the regular budget section of the Inspection and Evaluation Division, the vacancy rate stood at 40.9 per cent while the peacekeeping section had a vacancy rate of 30 per cent as at 31 December 2020. **In view of such rates, the Committee is concerned about the Division's ability to effectively execute its mandate.**

28. The Committee is concerned that the Division is not completing its assignments on time, as seen in the number of assignments carried forward to subsequent fiscal years. The Committee noted that some assignments started in

2018 have not been finalized three years later. The Committee is also concerned at the snowball effect of assignments continuously being carried over and calls upon the Division to ensure that the remaining assignments are completed in a timely manner.

29. The Committee also calls upon OIOS to address the high vacancy rate in the Division. The Committee believes that addressing the high vacancy rate will improve the timeliness of assignment completion.

Risk-based planning

30. OIOS informed the Committee that, unlike in previous budgets, the Division, in developing its workplan, relied largely on the results of the prior risk assessment that it had presented for the 2020/21 workplan. It further noted that, while the workplan for 2021/22 followed on from the prior exercise, it had been adjusted to focus on the subprogramme outcome level and the Secretariat enterprise risk management framework for 2020. OIOS further indicated that three “very high risk” areas of the Organization were addressed by the Division’s workplan for 2021/22. For instance, OIOS indicated that the Division’s planned outcome evaluations of MONUSCO, MINUSMA and political affairs in peacekeeping, and its evaluation of the implementation of the women, peace and security agenda in peacekeeping operations, address enterprise risk management risk 3.3.1 (peacekeeping and special political mission mandates) in terms of providing evaluation oversight for the highest-risk missions and peacekeeping themes. This will help managers of peacekeeping missions to measure performance and respond effectively in achieving peace and security mission objectives and intended outcomes.

31. The Committee was further informed that, after applying the methodology for 2021/22, the Division indicated that the tentative workplan for 2021/22 includes: (a) the three evaluations from 2020/21 to be completed in 2021/22; (b) the three other postponed evaluations, to be started and completed in 2021/22; and (c) three new evaluations to be started in 2021/22 and completed in 2022/23. A list of topics is provided in annex II.

32. The Committee acknowledges the Division’s effort to show how its workplans are guided by the Organization’s critical enterprise risk strategy and will continue to follow up on progress in this regard. The Committee also calls upon OIOS to sustain the effort to align its work with the priorities of the organizational enterprise risk management framework.

Capacity gap analysis and the budget proposal

33. The Committee was informed that the Division’s capacity gap analysis was centred on the following assumptions and approaches: (a) the new focus on substantive mission components, which has resulted in an evaluation universe of 46 evaluable units, comprising 26 results-based budgeting components across 12 missions and 20 cross-cutting themes; (b) the universe of 46 topics will be covered over an eight-year cycle, requiring approximately six evaluations per year; (c) 2021 is the first year of the eight-year cycle to be applied to the new peacekeeping universe; and (d) the average evaluation duration will be 12 months, with the assignment of two evaluators per evaluation.

34. Based on the above assumptions, OIOS indicated that 11.5 staff members would be required for the evaluation of peacekeeping operations over an eight-year cycle, while only 9 staff members are available, resulting in a capacity gap of 2.5 staff members.

35. The Committee followed up with OIOS to enquire how the Division planned to address the identified capacity gap. In response, OIOS indicated that the prevailing environment only allows for the reassignment of one post from the Internal Audit Division, and that the Inspection and Evaluation Division will continue to seek opportunities to make up the remaining deficit.

36. **The Committee has previously expressed concern about the disproportionately low staffing levels in the peacekeeping section of the Inspection and Evaluation Division. The Committee also continues to be aware that the Secretary-General's reform initiatives place great emphasis on results, which makes the role of the Division all the more critical. The Committee has noted the Division's request for the reassignment of one post so as to augment its capacity to evaluate peacekeeping activities. The Committee also continues to note the decision of OIOS to maintain a zero-growth budget and commends the Office for taking practical steps to address its staffing situation as an entity rather than within silos. Given the size of the Organization's peacekeeping activities and the current staffing level, the Committee endorses the resource requirements as shown in the table in paragraph 4, which include the reassignment of one post from the Internal Audit Division to the Inspection and Evaluation Division.**

C. Investigations Division

37. In reviewing the support account budget of the Investigations Division, the Committee recalled the reform initiative of the Secretary-General, as part of which, inter alia, he has called for increased accountability. The Committee also continues to believe that the services of the Division are all the more important in supporting the ongoing organizational reform initiatives.

Workplan implementation

38. The Committee was informed that the Division's workplan implementation was considered in the light of trends in the caseload, ageing and completion time. The Division further reiterated that, despite the increase in case intake and, subsequently, in caseload, the average case completion time had remained constant because of the active management of and reduction in the vacancy rate. In this regard, the Committee was informed that the vacancy rate in the Division's peacekeeping section had been reduced from a high of 25.8 per cent as at 30 June 2019 ([A/74/280](#), para. 56) to 6.6 per cent as at 31 December 2020.

39. The Committee was informed that the average time taken to complete investigations had remained almost constant, declining slightly from the 10.7 months reported in 2019 to 10.5 months. Similarly, the intake fell slightly from 1,387 in 2019 to 1,253 as at 31 December 2020, while the average age of investigations rose from 6 months in 2019 to 8.1 months as at 31 December 2020.

40. **The Committee commends OIOS for its efforts to reduce the long-standing high vacancy rate, especially in the peacekeeping section of the Investigations Division. Given the current low vacancy rate in the Division's peacekeeping section, the Committee encourages the Division to take measures to further reduce the average time taken to complete investigations. The Committee will continue to monitor the vacancy rate, caseloads and average completion times at subsequent sessions.**

Capacity gap analysis and the budget proposal

41. In order to determine the capacity gap for 2021/22, OIOS indicated that a methodological description of the process was undertaken, which included: (a) analysis at overall caseload levels and for selected specialist areas with dedicated investigators (such as sexual harassment investigations); (b) identification of the anticipated future caseload (on the basis of historical levels and anticipated changes in organizational risk); and (c) matching of anticipated caseload to current investigator capacity (all investigators, as well as for selected specialist areas), taking into account vacancy rates and other limitations.

42. In that regard, the Committee was informed that the capacity gap for the Investigations Division would be represented by its current capacity versus the capacity required to handle the anticipated caseload within existing timeliness targets. OIOS indicated that, overall, at the current staffing levels of 45 active investigators, and taking into account the current vacancy rate of 6.7 per cent, there was no significant gap. The projected caseload for 2021/22 will therefore be manageable with the existing resources.

43. **Having reviewed the workplan of the Investigations Division, and following subsequent clarifications from OIOS, the Committee endorses the resource levels as presented by the Office.**

IV. Conclusion

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

(Signed) Janet **St. Laurent**

Chair, Independent Audit Advisory Committee

(Signed) Agus Joko **Pramono**

Vice-Chair, Independent Audit Advisory Committee

(Signed) Dorothy **Bradley**

Member, Independent Audit Advisory Committee

(Signed) Anton **Kosyanenko**

Member, Independent Audit Advisory Committee

(Signed) Imran **Vanker**

Member, Independent Audit Advisory Committee

Annex I**Preliminary list of proposed peacekeeping audits by the Internal Audit Division for the fiscal year 2021/22*****Middle East Regional Audit Office**

1. Audit of safety and security operations in the United Nations Interim Force in Lebanon (UNIFIL)
2. Audit of centralized warehouse operations in UNIFIL
3. Audit of political affairs activities in UNIFIL
4. Audit of the United Nations Truce Supervision Organization/Office of the Special Coordinator for the Middle East Peace Process and Personal Representative of the Secretary-General to the Palestine Liberation Organization and the Palestinian Authority
5. Audit of the Office of the United Nations Special Coordinator for Lebanon
6. Audit of human resources management in UNIFIL
7. Audit of engineering support services in UNIFIL
8. Audit of activities of the Conduct and Discipline Team in UNIFIL and regional locations
9. Advisory engagement on the exercise and monitoring of delegation of authority in UNIFIL

United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

1. Audit of medical services
2. Audit of the Joint Operations Centre
3. Audit of the recruitment process for international staff
4. Audit of community violence reduction projects
5. Audit of rations management
6. Audit of air operations
7. Audit of safety and security

United Nations Multidimensional Integrated Stabilization Mission in Mali

1. Audit of disarmament, demobilization and reintegration projects
2. Audit of conduct and discipline activities
3. Audit of community violence reduction projects
4. Audit of electoral assistance
5. Audit of support for security sector reform
6. Audit of air operations
7. Audit of rations management

* Indicative and subject to change as a result of various factors.

United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

1. Audit of closure of field offices and environmental clean-up
2. Audit of air operations
3. Advisory engagement on exercise of delegation of authority
4. Audit of conduct and discipline activities
5. Audit of correctional service support programme
6. Audit of management of the Stabilization Support Unit
7. Audit of demand and source planning
8. Audit of asset management in drawdown

Peacekeeping Headquarters

1. Audit of the implementation of change management in the new organizational structure of the Department of Political and Peacebuilding Affairs and the Department of Peace Operations
2. Audit of electoral assistance in the Department of Political and Peacebuilding Affairs
3. Audit of the United Nations Office for West Africa and the Sahel and the Cameroon-Nigeria Mixed Commission
4. Audit of the policy and guidance processes of the Department of Political and Peacebuilding Affairs and the Department of Peace Operations, and of backstopping support to mainstream the response to the COVID-19 pandemic in their programmes of work
5. Audit of the Office of the Special Envoy of the Secretary-General for Yemen and the United Nations Mission to Support the Hudaydah Agreement
6. Audit of the United Nations Military Observer Group in India and Pakistan
7. Audit of management of close protection officers by the Department of Safety and Security (with the assistance of the related field audit units)
8. Audit of the strategic management of air operations in field missions by the Department of Operational Support

Resident Audit Office, Entebbe, Uganda

1. Audit of performance management of the services provided by the Regional Service Centre in Entebbe to client missions
2. Audit of demand and source planning in the United Nations Interim Security Force for Abyei (UNISFA)
3. Audit of the Transportation and Movements Integrated Control Centre at the Regional Service Centre in Entebbe
4. Audit of conduct and discipline activities in UNISFA

United Nations Mission in South Sudan

1. Audit of conduct and discipline activities
2. Audit of fleet management

3. Audit of quick-impact projects
4. Audit of demand and source planning
5. Audit of rule of law advisory function
6. Advisory engagement on support provided for the protection of civilian camps in the context of the COVID-19 pandemic
7. Audit of occupational health and safety
8. Audit of the communications and public information programme
9. Audit of central warehouse management
10. Audit of the child protection programme

United Nations Assistance Mission in Somalia and United Nations Support Office in Somalia

1. Audit of gender mainstreaming and responsiveness in the United Nations Assistance Mission in Somalia (UNSOM) and the United Nations Support Office in Somalia (UNSOS)
2. Audit of air operations in UNSOS
3. Audit of demand and source planning in UNSOS
4. Audit of human rights due diligence policy in UNSOM and UNSOS
5. Audit of movement control operations in UNSOS
6. Audit of safety and security in UNSOM and UNSOS

Information and communications technology

1. Audit of uncrewed aerial vehicle systems at the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
2. Audit of cybersecurity preparedness in the Secretariat
3. Audit of information and communications technology support costs and cost recovery in the Secretariat
4. Audit of Umoja employee self-service/manager self-service modules and travel management modules for individual uniformed personnel and national staff at UNIFIL
5. Audit of network access management, security and operations in the Secretariat

African Union-United Nations Hybrid Operation in Darfur (drawdown/liquidation)

Liquidation audit (including administrative activities and closure of team sites)

Annex II

Summary of Inspection and Evaluation Division assignments for 2020/21*

Three evaluations started in 2020/21 will be completed in 2021/22:

1. Evaluation of support from the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo to State institutions
2. Evaluation of support from the United Nations Multidimensional Integrated Stabilization Mission in Mali to State authority, stabilization and the rule of law
3. Thematic evaluation of political affairs work in peacekeeping operations

Three evaluations postponed in 2020/21 will start and be completed in 2021/22:

4. Evaluation of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (component to be identified)
5. Evaluation of the United Nations Mission in South Sudan (component to be identified)
6. Thematic evaluation of the implementation of the women, peace and security agenda in United Nations peacekeeping operations

Three new evaluations will start in 2021/22 and will be completed in 2022/23:

7. Evaluation of the United Nations Interim Security Force for Abyei or the United Nations Interim Force in Lebanon (component to be identified)
8. Evaluation of lower-risk mission (e.g. United Nations Mission for the Referendum in Western Sahara)
9. Thematic evaluation to be decided

* Indicative and subject to change as a result of various factors.