



General Assembly

Distr.: General
9 August 2023

Original: English

Seventy-eighth session

Item 147 of the provisional agenda*

Report on the activities of the Office of Internal Oversight Services

Activities of the Office of Internal Oversight Services for the period from 1 July 2022 to 30 June 2023**

Report of the Office of Internal Oversight Services

Summary

The present report is submitted pursuant to General Assembly resolutions [48/218](#) B (para. 5 (e)), [54/244](#) (paras. 4 and 5), [59/272](#) (paras. 1 and 3), [66/236](#) (II, para. 5) and [74/263](#) (VIII.A, para. 14). During the reporting period, from 1 July 2022 to 30 June 2023, the Office of Internal Oversight Services issued 240 oversight reports (excluding those relating to peace operations), with 7 provided to the General Assembly. The reports included 626 recommendations designed to improve risk management, governance and operations, 7 of which were classified as critical. The financial implications of the recommendations issued by the Office during the period led to estimated savings and recoveries amounting to \$1.2 million. The addendum to the present report provides an analysis of the status of implementation of the recommendations and a list of reports issued.

* [A/78/150](#).

** Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2022 are presented in document [A/77/278 \(Part II\)](#). Those relating to the period from 1 January to 31 December 2023 will be presented in document [A/78/301 \(Part II\)](#).



I. Introduction

1. The Office of Internal Oversight Services (OIOS) was established by the General Assembly pursuant to resolution [48/218 B](#) to enhance oversight in the Organization. It is operationally independent and assists the Secretary-General in fulfilling internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection, evaluation and investigation services.

2. The present report provides an overview of OIOS activities during the period from 1 July 2022 to 30 June 2023. It does not include oversight results pertaining to peace operations. In addition to the results of activities relating to the Secretariat, this report also includes an overview of results relating to the activities of the Office of the United Nations High Commissioner for Refugees (UNHCR) and the United Nations Joint Staff Pension Fund, for which OIOS provides separate annual reports to the respective governing bodies. The addendum to the present report ([A/78/301 \(Part I\)/Add.1](#)) provides an analysis of the recommendations and a list of the reports issued during the period.

II. General trends and strategic challenges regarding internal oversight at the United Nations

Programmatic priorities

3. OIOS aims to add value in the areas of risk management, governance and operations in entities covered by its activities. During the reporting period, the Office continued to prioritize the following areas: (a) implementation of reforms; (b) procurement and supply chain; (c) missions in transition; and (d) organizational culture, including addressing the risk of misconduct, such as sexual misconduct and retaliation, through investigations. To deliver on these priorities, a key strategy of the Office is to focus on strengthening the second line of defence, which includes the centralized, business-enabling functions responsible for enterprise risk identification, risk response (through strategy, policy and systems development) and Organization-wide performance monitoring and reporting.

4. With regard to the management of OIOS, the focus was on strengthening the Office's information management and security, including through the development of an action plan for implementing the findings of an internal assessment of information access, handling and classification in OIOS. The management also instituted measures to ensure that all OIOS staff members annually review and acknowledge their obligations as international civil servants and as members of OIOS performing oversight functions.

Internal audit

5. During the reporting period, the Internal Audit Division issued 61 audit reports to non-peace-operations entities, including several assignments addressing areas of strategic importance and high risk. For example, a report on a thematic audit of cybersecurity covering 10 entities was issued, containing key recommendations aimed at improving the protection of the Secretariat's personnel, information assets and infrastructure.

6. The Division also contributed to strengthening internal control by sharing knowledge on good practices with Secretariat entities, holding, for example, informal consultations with the Department of Operational Support on strengthening the

administration of complex staff entitlements, including the monitoring of rental subsidies for United Nations Headquarters staff.

7. In order to ensure a comprehensive approach to addressing procurement risks, the Division developed a procurement audit strategy to improve internal audit coverage of procurement activities and enhance the capacity of auditors to identify waste, fraud and other inappropriate uses of resources.

8. During the reporting period, the Internal Audit Division continued to review and improve its practices and enhance audit quality through: (a) periodic internal quality assurance assessments; (b) the development of guidance for auditing priority and cross-cutting areas; and (c) enhancement of the data analytics and visualization skills of its auditors.

9. To facilitate annual risk-based workplanning, the Division implemented an automated tool that enables real-time self-reporting and updating by Internal Audit Division sections on progress made towards assignment milestones. The related dashboards display the workplan status, key risks, workplan priorities, staff composition, audit universe coverage and areas of assignment focus and impact, so as to facilitate the review and monitoring of the workplan and the overall OIOS assurance strategy.

Inspection and evaluation

10. The Inspection and Evaluation Division continued implementation of its cyclical evaluation strategy, which, during the reporting period, was focused on prioritizing the evaluation of subprogrammes' outcomes under the sustainable development pillar, while beginning to include outcome evaluations under the humanitarian and peace and security pillars. The Division completed four outcome evaluations under the sustainable development pillar, covering the Economic and Social Commission for Asia and the Pacific (ESCAP), the Economic Commission for Europe and the Development Coordination Office, as well as a thematic evaluation of Secretariat support for the achievement of the Sustainable Development Goals. Under the peace and security pillar, the Division completed a thematic evaluation of the youth, peace and security agenda, and under the humanitarian pillar it completed an outcome evaluation of the Office for the Coordination of Humanitarian Affairs subprogramme on coordination of humanitarian action and emergency response.

11. The Inspection and Evaluation Division also continued to provide strategic evaluation support to the Secretariat, supporting 45 different Secretariat entities, including through 20 individual entity consultations on establishing evaluation capacity. OIOS also continued to act as a source of evaluation knowledge for Secretariat entities, producing seven evaluation methodology guidelines, issuing two Secretariat-wide evaluation newsletters and reviewing over 350 Secretariat evaluation reports prior to making them available (together with other tools and resources on evaluation best practices) on the web-based OIOS evaluation knowledge management platform. Furthermore, OIOS has contributed to strengthening the evaluation skills of Secretariat staff. In 2022, the United Nations System Staff College delivered an OIOS-developed evaluation training programme to 45 staff from 20 entities. In the first half of 2023, OIOS also held two methodological seminars for staff members from Secretariat entities.

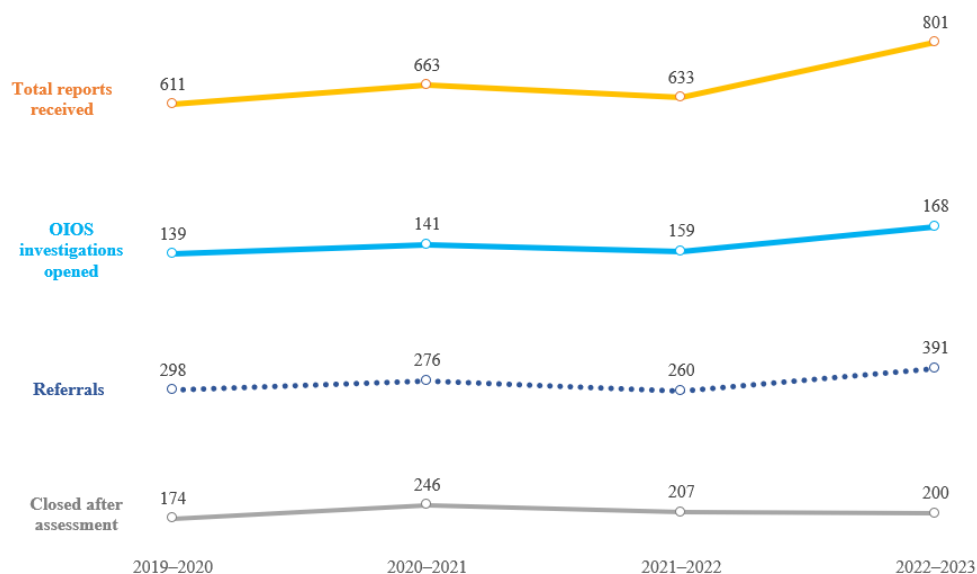
12. During the reporting period, the Division drew lessons from its outcome evaluations and updated the *Inspection and Evaluation Manual*.

Investigations

13. After evaluation through the intake process, 168 (21 per cent) of the 801 non-peacekeeping matters reported to OIOS were assigned for investigation; 391 (49 per cent) had been or were being either referred to other Secretariat entities or redirected to organizations other than the Secretariat; 200 (25 per cent) were filed for information; and 42 remained under review. See the figure below for further details.

14. Excluding outputs relating to peace operations, the Division issued 76 investigation reports, 83 closure notices (including closure reports, completion memorandums and investigations closed with a note-to-file) and 10 advisory reports. Reports are transmitted for appropriate action, including to the Office of Human Resources for the imposition of possible disciplinary sanctions and, in some cases, to the Office of Legal Affairs for possible referral to national law enforcement authorities.

Trends in the annual number of allegations (reports) of misconduct received by OIOS, and actions subsequently taken in response, between 1 July 2019 and 30 June 2023



15. The gradual phasing out of restrictions related to the coronavirus disease (COVID-19) pandemic resulted in more cases being referred for investigation and more interviews and evidence gathering being conducted in person. At the end of the reporting period, investigations were taking an average of 12.1 months to be completed, with significant increases in overall intake and investigation numbers having an impact on the timeliness of investigations.

16. During the reporting period, an independent panel concluded its external quality assessment of the investigation function. The panel's report contained 22 recommendations aimed at improving the internal OIOS investigation process (12 recommendations) or the organizational policy framework governing the OIOS investigation function (10 recommendations). OIOS has initiated actions to implement the recommendations made by the panel. Further details are provided in the table below.

Recommendations contained in the report of the independent panel on the OIOS investigation function

| <i>Summary of recommendation focus</i> | <i>Action owner</i> | <i>Target date</i> | <i>Implementation status</i> |
|---|---------------------|------------------------------|-------------------------------|
| Policy | | | |
| Sharing of proposed investigation reports with subjects (recommendation 1) | Secretariat | July 2023 | Closed without implementation |
| Holistic review of organizational misconduct policies (recommendation 4) | Secretariat | To be confirmed ^a | Ongoing |
| Reporting of allegations of misconduct involving OIOS staff to the Under-Secretary-General for Internal Oversight Services and handling investigations of OIOS staff (recommendations 5 and 6) | OIOS | 31 Dec. 2023 | Ongoing |
| Formalizing procedures for investigations of senior officials, including the Under-Secretary-General for Internal Oversight Services and the Assistant Secretary-General for Internal Oversight Services (recommendation 7) | Secretariat | 31 Dec. 2023 | Ongoing |
| Seeking views of affected individuals before sexual harassment investigations (recommendation 12) | Secretariat | To be confirmed ^a | Ongoing |
| Including a requirement to use alternate dispute resolution mechanisms, including prior to filing complaints (recommendations 13 and 14) | Secretariat | July 2023 | Closed without implementation |
| Determining when misconduct is harmful or serious under ST/SGB/2017/2/Rev.1 (recommendation 15) | Secretariat | To be confirmed ^a | Ongoing |
| Informing affected individuals of the status of protection against retaliation investigations under ST/SGB/2017/2/Rev.1 (recommendation 16) | Secretariat | To be confirmed ^a | Ongoing |
| Process | | | |
| Providing guidance on standards of proof (recommendation 2) | OIOS | 31 Dec. 2023 | Ongoing |
| Following up on OIOS investigation recommendations and actions taken after an OIOS investigation (recommendations 3 and 11) | OIOS | 31 Dec. 2023 | Ongoing |
| Publishing data on the handling of misconduct involving senior officials (recommendation 8) | OIOS | 31 Dec. 2023 | Ongoing |
| Engaging with other United Nations investigative entities on standards for the investigation of misconduct by executive heads (recommendation 9) | OIOS | 31 Dec. 2023 | Ongoing |

| <i>Summary of recommendation focus</i> | <i>Action owner</i> | <i>Target date</i> | <i>Implementation status</i> |
|--|---------------------|--------------------|------------------------------|
| Creating a dedicated OIOS quality assurance team to review OIOS investigation reports (recommendation 10) | OIOS | 31 Dec. 2023 | Ongoing |
| Conducting proactive investigations (recommendation 17) | OIOS | 31 Dec. 2023 | Ongoing |
| Creating a specialized unit for investigating protection against retaliation (recommendation 18) | OIOS | 31 Dec. 2023 | Ongoing |
| Reviewing the structure, location and adequacy of OIOS investigation resources (recommendation 19) | OIOS | July 2023 | Implemented |
| Establishing a dedicated forensic investigations unit (recommendation 20) | OIOS | 31 Dec. 2023 | Ongoing |
| Maintaining the professional skills of investigators, including in digital forensics (recommendations 21 and 22) | OIOS | 31 Dec. 2023 | Ongoing |

^a Dependent on timetable for policy review by other responsible Secretariat entities.

III. Cooperation and coordination

17. OIOS received effective cooperation from the management and staff of entities covered by its oversight activities during the reporting period. The Independent Audit Advisory Committee and the audit committees pertaining to UNHCR and the United Nations Joint Staff Pension Fund continued to provide guidance that helped to improve the results of the work of the Office.

18. The Office cooperated with the Board of Auditors and the Joint Inspection Unit to enhance synergies and efficiencies in the discharge of their respective mandates.

19. The Office also shared knowledge on good practices and innovations in oversight methodologies with the other internal oversight functions of the United Nations system through the meetings of the Representatives of Internal Audit Services of the United Nations Organizations, the United Nations Representatives of Investigative Services and the United Nations Evaluation Group.

20. Under the auspices of the Representatives of Internal Audit Services of the United Nations Organizations, OIOS led a team of selected internal audit services from the United Nations system to jointly conduct an advisory engagement on the implementation of the business operations strategy. The objective of the engagement was to assess progress made in the implementation of the business operations strategy in select countries from 2019 to 2022 and to identify good practices, challenges and opportunities for improvement, including those relating to inter-agency policies and governance arrangements. The engagement was at an advanced stage of reporting.

21. OIOS also supported the Organization's efforts to address racism and racial discrimination, providing the Special Adviser on Addressing Racism in the Workplace with data on racial discrimination complaints received, and investigations opened, to help inform her work. OIOS will continue to work in close consultation with the Special Adviser to ensure that OIOS investigations are sensitive to, and aligned with, the Organization's strategy to address racism. The Investigations Division continued

to facilitate training on the Secretary-General's bulletin on addressing discrimination, harassment, including sexual harassment, and abuse of authority ([ST/SGB/2019/8](#)) to strengthen the Organization's lay panel member roster resources and management's ability to convene fact-finding panels to investigate complaints of prohibited conduct.

22. With regard to evaluation, the primary area of cooperation and coordination was in support of evaluation in the Secretariat, as reported above, in close partnership with the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance. The Office also continued to support wider evaluation in the United Nations system through its participation in the United Nations Evaluation Group, with the Director of the Inspection and Evaluation Division elected as Chair during the period.

IV. Impediments

23. There was no inappropriate limitation of scope that impeded the work or independence of OIOS during the reporting period.

V. Recommendation trend analysis

24. OIOS issued 240 internal audit, inspection, evaluation and investigation reports, containing 626 recommendations, to Secretariat entities and organizations covered by its work (excluding those relating to peace operations). Almost all recommendations (623 out of 626, or 99.5 per cent) were accepted. During the reporting period, 795 recommendations were closed (54 per cent of which had been issued in preceding reporting periods). A detailed analysis of recommendation trends is presented in the addendum to the present report ([A/78/301 \(Part I\)/Add.1](#)).

VI. Summary of oversight activities and results

A. Selected results in priority areas

Procurement and supply chain management

25. During the reporting period, and excluding those audits pertaining to peace operations, the office conducted five audits (2022/036, 2022/062, 2022/069, 2022/082 and 2022/083) that were directly focused on procurement or supply chain matters, resulting in 25 recommendations to the entities involved.

26. In the audit of support provided by the Department of Operational Support for supply chain management during the COVID-19 pandemic (2022/062), OIOS concluded that the support had been effective and that the Department's strategic decisions had enabled the timely availability of required goods and services. OIOS observed in the audit that, although information to support decision-making had been sufficient, there was a need for entities to further improve data accuracy and integrity. There was also a need to conduct a lessons-learning review to strengthen agility and emergency preparedness in supply chain management. Further information on procurement audits involving UNHCR (2022/082 and 2022/083) and the United Nations Joint Staff Pension Fund (2022/036 and 2022/069) can be found in paragraphs 102 and 103 and paragraphs 107 and 108, respectively, of the present report.

27. A further 49 assignments, together with an advisory engagement (VE2022-380-01), also included some examination of procurement or supply chain matters as a part

of their wider scope, resulting in an additional 16 recommendations to six entities that were directly aimed at strengthening procurement practices. For example, OIOS recommended strengthening procurement planning and monitoring in the United Nations Office on Drugs and Crime (UNODC) (2022/045) and the United Nations Environment Programme (UNEP) (2022/084), enhancing procurement staff capacity in the Economic and Social Commission for Western Asia (ESCWA) (2022/088) and the Economic Commission for Africa (ECA) (2023/019), and ensuring adequate evaluation of contractor performance in the United Nations Office at Nairobi (2022/089).

28. During the reporting period, the Investigations Division received 57 reports relating to procurement fraud (excluding those relating to peace operations), of which 8 were assigned for investigation, 28 had been or were being referred to other entities, 15 were filed for information and 6 remained under review. The most common issues reported were procedural irregularities (28 per cent), bribery or kickbacks (14 per cent), undeclared conflicts of interest (11 per cent) and fraudulent invoicing (11 per cent).

Protection against retaliation

29. OIOS received six referrals from the Ethics Office for protection against retaliation investigations pursuant to the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations ([ST/SGB/2017/2/Rev.1](#)). Four such investigations were completed, and two matters were under investigation. OIOS also continued to be an active participant in the review of the Organization's protection against retaliation framework, as set out in [ST/SGB/2017/2/Rev.1](#).

Organizational culture

30. During the reporting period, in its audits OIOS addressed organizational culture by focusing on issues related to strengthening risk management and performance management, including performance monitoring, all of which were essential for ensuring a focus on and accountability for results.

31. For example, in its audit of project management and the supporting information and communications technology (ICT) systems at the United Nations University (2022/054), OIOS found that the project management policy framework regulated key aspects of the project management cycle. However, information technology controls, risk management, quality control mechanisms, reporting and monitoring and project closure needed to be strengthened.

32. In its audit of performance monitoring and reporting in the Department for General Assembly and Conference Management (2022/058), OIOS concluded that, although performance monitoring at the departmental and divisional levels was effective and the established key performance indicators were adequate, the Department for General Assembly and Conference Management needed to improve the presentation and completeness of statistics monitored and to maintain better records of the basis for performance computations.

33. In its audit of the trust fund for counter-terrorism (2023/004), OIOS found that the Office of Counter-Terrorism needed to implement a system of continuous risk monitoring and enhance project-level risk assessments.

34. In its audit of financial and administrative arrangements in ESCWA (2022/088), OIOS noted that long vacancies in senior management positions, inconsistent involvement of the executive advisory team in the review and approval of projects,

inadequate monitoring of delegation of authority, and suboptimal staff-management consultations had adversely affected the control environment.

Implementation of reforms

Development pillar

35. In its evaluation of the Development Coordination Office regional support ([E/AC.51/2023/2](#)), OIOS found that the support provided by the regional offices enhanced the capacity of resident coordinators and their offices to fulfil their leadership role in terms of day-to-day support on cooperation frameworks, operations and performance issues and crisis response. The regional offices also enhanced the resident coordinators' capacity to fulfil their programme coordination role, including through the peer support group mechanism, by directly supporting programming processes and by connecting them with regional expertise and analysis. However, despite having added temporary extrabudgetary capacity, the regional offices still experienced challenges with regard to meeting demand and adapting to the still evolving reforms at the regional level.

36. In the thematic evaluation of Secretariat support for the achievement of the Sustainable Development Goals ([E/AC.51/2023/3](#)), OIOS found that, while Secretariat support for efforts to attain the Goals had been provided in regions of greatest need and areas of comparative advantage, Secretariat strategies, structures and tools had not always been adequate, and there had been unmet demand by Member States for more support for achieving the Goals. The Secretariat lacked sufficient coherence in its delivery of Sustainable Development Goals support work, but, when it was provided, the support was generally of good quality and well aligned with national development priorities.

37. In its audit of operational transition arrangements for the resident coordinator system (2022/094), OIOS concluded that the Development Coordination Office, in partnership with the Department of Operational Support and the United Nations Development Programme (UNDP), had implemented adequate mechanisms to ensure the effective and efficient transition of arrangements for the operational support for the resident coordinator system. However, there were inadequate systems to collect information to measure and monitor performance and report on service provision. Implementation of a customer relations management system needed to be accelerated.

38. In the audit of the operations of the Technology Bank for the Least Developed Countries (2022/033), OIOS noted that capacity and accountability for results had been inadequate during the start-up phase of the Bank. In addition, the Bank's operations were hampered by ineffective annual development and implementation of a workplan, a lack of risk management process, programme monitoring and evaluation mechanisms, and inadequate due diligence procedures for selecting and vetting potential partners. Resource mobilization activities and administrative practices also needed improvement.

Management pillar

39. In its report on strengthening the role of evaluation ([A/78/70](#)), OIOS assessed the state of evaluation during the period 2020–2021 in 76 Secretariat entities, including peacekeeping and special political missions, large and small operational entities and those providing management and support. OIOS found in its review that the number of entities with evaluation policies had increased, with 32 entities having policies in place and 10 entities having drafted but not yet finalized policies. Dedicated evaluation functions existed within 18 entities, most of which were large operational entities. Expenditure on evaluation reports was comparable to that of prior bienniums and still well below the minimum spending benchmark of 0.5 per cent of

total entity budgets. The number of evaluation reports prepared across the Organization decreased considerably from 261 to 206, with very few evaluation reports produced by the small operational and peacekeeping entities. However, the overall quality of evaluation reports was good and somewhat improved compared with the previous biennium, largely owing to stronger reporting on gender and human rights. Challenges faced by entities in meeting the requirements of the Secretariat policy on evaluation ([ST/AI/2021/3](#)) included a lack of dedicated financial resources for evaluation, insufficient understanding of the role and necessity of internal evaluations and insufficient evaluation expertise.

40. During the reporting period, the Internal Audit Division issued 54 recommendations (15 per cent of all audit recommendations) aimed at strengthening the second line of defence to support decentralization.

41. In the audit of the support provided by the Department of Management Strategy, Policy and Compliance and the Department of Operational Support to human resources management during the COVID-19 pandemic (2023/008), it was shown that updated human resources policies and guidance had helped entities to mitigate the impact of the pandemic in managing all categories of personnel. However, guidance in some areas of importance to field locations had been delayed, owing to consultations at the inter-agency level to facilitate a harmonized approach across the United Nations system. The Department of Management Strategy, Policy and Compliance, the Department of Operational Support and the Department of Global Communications provided continuous communications to staff throughout the crisis. However, an internal crisis communications plan for human resources was needed to streamline, tailor and disseminate crisis information to staff.

42. In its audit of leave and attendance in the United Nations Secretariat (2023/005), OIOS noted that, although there were control processes to administer the different types of leave entitlements and a mechanism to monitor reported exceptions, entity-level control over leave and attendance was inadequate. That situation resulted in high levels of retroactive approval for leave requests, low compliance with time certification, erroneous leave entries and potential misuse of leave entitlement. There was also a need for additional reports and management dashboards to facilitate more effective monitoring of leave and attendance by managers.

43. Given the importance of ICT to Secretariat operations overall and to supporting management and second line of defence functions in particular, during the reporting period the Office focused on examining ICT risks in the context of the ongoing management reforms. Some areas examined included governance (structures and roles and responsibilities to oversee strategies, resources and policy compliance), senior leadership engagement, cybersecurity risk assessment methodologies, user access management, information security monitoring, configuration management, disaster recovery mechanisms, incident management and sustainable ICT financing and cost recovery. In most of the audits, OIOS addressed systems and functions that the Office of Information and Communications Technology managed or for which it played a second line function. Owing to their sensitive nature, those reports have not been made available to the public.

Youth, Peace and Security

44. In its thematic evaluation of the youth, peace and security agenda ([E/AC.51/2023/7](#)), OIOS evaluated the efforts of the Department of Peace Operations, the Department of Political and Peacebuilding Affairs and selected peacekeeping operations and special political missions to expand meaningful youth participation in line with the youth, peace and security agenda. In its evaluation, OIOS found that progress had been made in establishing mechanisms for assessing and

responding to the needs of young people in relation to the agenda. However, clear strategies to increase youth participation were not consistently articulated. The agenda had driven an increase in youth participation initiatives, although substantial limitations in monitoring and reporting on activities and outcomes were noted. United Nations coordination mechanisms were characterized by a variety of voluntary arrangements that lacked clear roles and responsibilities. The agenda faced an uncertain future, owing to inconsistent resources and the lack of a road map for its implementation.

B. Selected results by entity

Department of Economic and Social Affairs

45. OIOS issued one investigation report and closed another matter through a note-to-file.

Department for General Assembly and Conference Management

46. OIOS issued one audit report (2022/058). See paragraph 32 of the present report.

Department of Global Communications

47. OIOS issued one audit report (2023/008), two investigation reports and two investigation closure notices.

Department of Management Strategy, Policy and Compliance

48. OIOS issued six audit reports (2022/067, 2023/002, 2023/005, 2023/008, 2023/014 and 2023/023), one investigation report and one investigation closure notice. See paragraphs 39–43 and 49 of the present report.

49. Case No. 0685/21 involved a report that a staff member in the Department of Management Strategy, Policy and Compliance had engaged in entitlement fraud. In its investigation, OIOS found that the staff member had been granted permanent residency in their duty station but had failed to inform the Organization and had continued to claim education grant and home leave entitlements for a period of four years at a total value of \$130,954.53. OIOS transmitted its findings to the Office of Legal Affairs and the Office of Human Resources with a recommendation to recover the overpayments.

Department of Operational Support

50. OIOS issued seven audit reports (2022/062, 2022/067, 2022/094, 2023/002, 2023/005, 2023/008 and 2023/014) and one investigation report. See paragraphs 6, 26, 37 and 40–43 of the present report.

Department of Peace Operations

51. OIOS issued one thematic evaluation ([E/AC.51/2023/7](#)). See paragraph 44 of the present report.

Department of Peacebuilding and Political Affairs

52. OIOS issued one thematic evaluation ([E/AC.51/2023/7](#)). See paragraph 44 of the present report.

Department of Safety and Security

53. OIOS issued one audit report (2022/055), seven investigation reports and three investigation closure notices. See paragraphs 54 and 55 of the present report.

54. Case Nos. 1024/22 and 1026/22 involved reports that two staff members at the Department of Safety and Security had engaged in special education grant fraud. In Case No. 1024/22, OIOS found through its investigation that the staff member had inflated school invoices for six consecutive academic years. The staff member resigned during the investigation, and OIOS transmitted its findings to the Office of Legal Affairs and the Office of Human Resources with a recommendation to recover payments totalling \$256,090.05. In Case No. 1026/22, OIOS established through its investigation that the staff member had altered a form and a school invoice to inflate the school fees. An amount equivalent to \$3,678.64 was subsequently deducted from the staff member's salary, so there was no financial loss to the Organization. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

55. In Case No. 0656/22, OIOS established through its investigation that a staff member at the Department of Safety and Security had falsely claimed to possess the experience required for the position. The report was transmitted to the Office of Human Resources for appropriate action.

Development Coordination Office

56. OIOS issued one audit report (2022/094) and one evaluation report ([E/AC.51/2023/2](#)). See paragraphs 10 and 35–37 of the present report.

Economic Commission for Africa

57. OIOS issued one audit report (2023/019), one audit memorandum (AT2022-710-01) and one investigation report. See paragraphs 27 and 58 of the present report.

58. In the audit of the Africa Hall renovation project (2023/019), it was concluded that considerable progress had been made in completing solicitation for the main construction works, stained glass restoration and audiovisual broadcasting and conference engineering equipment. ECA had implemented measures to monitor work packages, contain costs and ensure the safety and security of personnel and premises. It needed to strengthen governance mechanisms and to better manage procurement and contract implementation by: (a) ensuring that members of the Advisory Board were adequately briefed on significant project developments; and (b) enhancing the capacity of procurement staff to manage various stages of the procurement process, including establishing key performance indicators. See also paragraph 27 of the present report.

Economic Commission for Europe

59. OIOS issued one evaluation report ([E/AC.51/2023/5](#)), one investigation report and two investigation closure notices. See paragraph 60 of the present report.

60. In its evaluation of Economic Commission for Europe subprogrammes 4 and 6, implemented by the Economic Cooperation and Trade Division ([E/AC.51/2023/5](#)), OIOS reported that the Division had largely responded to specific requests from member States, and that its work on facilitating the setting of norms and standards was largely effective and provided member States with key thematic options.

Economic and Social Commission for Asia and the Pacific

61. OIOS issued one audit report (2023/017), one audit memorandum (AT2022-740-01) and one evaluation report ([E/AC.51/2023/6](#)). See paragraphs 62 and 63 of the present report.

62. In the audit of the seismic mitigation retrofit and life-cycle replacements project (2023/017), it was shown that measures were in place to minimize slippage and manage associated costs. However, construction activities for the main works were four months behind schedule, partly owing to the initial low head count of construction staff and supply chain issues. Several initiatives undertaken to mobilize additional resources for the project had not resulted in notable contributions.

63. In its evaluation of ESCAP subprogramme 4, implemented by the Environment and Development Division ([E/AC.51/2023/6](#)), OIOS noted that the work of the Division was highly relevant to the needs and priorities of member States in the region. The Division had responded satisfactorily to several requests for support from member States and had achieved commendable results in relation to the 2030 Agenda for Sustainable Development, sustainable urban development and, to some extent, climate change. However, OIOS observed weaknesses in the Division's strategy, programming, monitoring and resource allocation, as well as in its capacity-building activities.

Economic and Social Commission for Western Asia

64. OIOS issued one audit report (2022/088), one audit memorandum (AT2022-750-01), one evaluation report ([E/AC.51/2023/4](#)), seven investigation reports and two investigation closure notices. See paragraphs 27, 34 and 65 of the present report.

65. Case No. 1190/21 involved a report of sexual harassment concerning a senior official at ESCWA. The staff member resigned from the Organization during the investigation. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Executive Office of the Secretary-General

66. OIOS issued one audit advisory memorandum (VG2021-520-01) on the trust fund for special projects of the Secretary-General.

International Court of Justice

67. OIOS issued one audit advisory memorandum (VE2022-380-01) on human resources management, procurement and travel activities at the International Court of Justice.

International Residual Mechanism for Criminal Tribunals

68. OIOS issued two audit reports (2022/032 and 2023/012). See paragraphs 69 and 70 of the present report.

69. In its audit of the management of judicial records and court support activities (2022/032), OIOS concluded that the International Residual Mechanism for Criminal Tribunals (IRMCT) had implemented harmonized practices and identical electronic systems at the branches in both Arusha, Tanzania and The Hague, Kingdom of the Netherlands. The Judicial Records Unit was lean at both branches, and arrangements for the coordination of activities were adequate. However, there was a need to formalize guidance on requests for assistance from national authorities, upload redacted audio and video recordings of former Tribunals for public access and resolve

issues regarding the management of judicial records for the International Criminal Tribunal for Rwanda.

70. In its audit of downsizing (2023/012), OIOS concluded that the downsizing policy was being implemented satisfactorily and that adequate oversight was being provided by the Review Board. However, IRMCT needed to ensure that the Joint Negotiating Committee met regularly as required and that performance documents were completed for all staff to ensure fairness and consistency during the comparative review process.

International Trade Centre

71. OIOS issued one investigation report.

Office for the Coordination of Humanitarian Affairs

72. OIOS issued one audit report (2023/003), one evaluation report (IED-23-004), five investigation reports (two related to staff members and three to implementing partners) and 30 investigation closure notices (3 related to staff members and 27 to implementing partners). See paragraphs 73–75 of the present report.

73. In the audit of the Office for the Coordination of Humanitarian Affairs operations in Chad (2023/003), OIOS concluded that the Office adequately supported the Humanitarian Coordinator and the humanitarian country team in the areas of advocacy, protection and accountability. However, local non-governmental organizations were not being supported to scale up their internal capacities and play an active role in the humanitarian country team. Owing to a high vacancy rate, the Office could not support the cash working group as co-chair. Furthermore, recommendations of the Department of Safety and Security on the security of the Office had not been implemented, thereby risking the safety of staff.

74. In its evaluation of the Office for the Coordination of Humanitarian Affairs subprogramme 2: coordination of humanitarian action and response (IED-23-004), OIOS noted that the Office's country-level operations added unique value by supporting Humanitarian Coordinators and humanitarian country teams. Furthermore, despite multiple challenges, country offices contributed to meeting the humanitarian needs of affected populations and supported strengthened coordination of humanitarian responses, while country-based pooled funds filled gaps in response delivery and were a key mechanism to promote localization efforts. Given the rapidly changing humanitarian landscape, the Office's broad mandate, as well as resource limitations, opportunities for learning lessons existed in the following areas: management of the complexity of mandate operationalization; enhancement of shared vision across partner entities; and country-specific prioritization within the context of limited resources.

75. Case No. 0038/22 involved a report that a staff member at the Office for the Coordination of Humanitarian Affairs had engaged in unauthorized outside activities. OIOS transmitted its findings to the Office of Human Resources for appropriate action, and the staff member was separated for misconduct.

Office of the United Nations High Commissioner for Human Rights

76. OIOS issued one audit report (2022/057), one audit memorandum (AE2022-330-01), three investigation reports and one investigation closure notice. See paragraphs 77–79 of the present report.

77. In the audit of the OHCHR Regional Office for the Pacific (2022/057), it was shown that the Office was collaborating with the United Nations country team in the region in implementing its programme of work. To strengthen strategic planning and

performance monitoring, OHCHR needed to articulate the prioritization of resources among country and thematic priorities in planning documents, clearly define the objectives of climate change and disability inclusion strategies and ensure that progress reports addressed all planned activities and outputs.

78. Case No. 0081/22 involved a report that a staff member at OHCHR had engaged in unauthorized outside activities. In its investigation, OIOS found that the staff member had founded and worked for a private company during United Nations working hours over a period of two years and had used United Nations resources for that work. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

79. Case No. 0357/21 involved a report of procurement irregularities at OHCHR. In its investigation, OIOS found that a staff member employed at OHCHR under a UNDP contract had approved a construction project and made payments in the amount of \$86,000 to a vendor without an approved contract or purchase order. The report was transmitted to UNDP for appropriate action.

Office of Information and Communications Technology

80. OIOS issued one investigation closure notice and one investigation advisory report. See also paragraph 43 of the present report.

Office of Internal Oversight Services

81. OIOS issued two investigation reports, three investigation closure notices and one investigation advisory report. See paragraphs 82 and 83 of the present report.

82. In Case No. 0302/22, OIOS found through its investigation that an OIOS staff member had, without appropriate authorization, gained access to and shared confidential data contained in Umoja, the United Nations finance and human resources platform. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

83. Case No. 0251/22 involved a report that an OIOS staff member had shared confidential information without authorization and had potentially compromised their independence and objectivity. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Office of Legal Affairs

84. OIOS issued one investigation report and one investigation closure notice to the Office of Legal Affairs.

Technology Bank of the Least Developed Countries

85. OIOS issued one audit report (2022/033). See paragraph 38 of the present report.

United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa

86. OIOS issued one investigation report and one investigation advisory report.

United Nations Conference on Trade and Development

87. OIOS issued one investigation report.

United Nations Environment Programme

88. OIOS issued two audit reports (2022/056 and 2022/084), one audit memorandum (AA2022-220-04), two investigation reports, four investigation closure notices and one investigation advisory report. See paragraphs 27 and 89–91 of the present report.

89. In the audit of the UNEP Mediterranean Action Plan Secretariat for the Barcelona Convention (2022/056), OIOS noted that the Mediterranean Action Plan component activities were integrated into and aligned with the objectives of and protocols to the Convention and that all thematic areas were linked to the Sustainable Development Goals. There were adequate mechanisms for monitoring the implementation of decisions at the national level and the activities of regional activity centres. However, there was a need to strengthen reporting on the implementation of thematic decisions, address delays in the disbursement of advances to the activity centres and strengthen performance monitoring and reporting.

90. In the audit of the Ecosystems Division of UNEP (2022/084), it was shown that expected benefits were being realized in some projects. However, UNEP needed to strengthen project planning and monitoring, as well as address delays in procurement and in the disbursement of funds to implementing partners, for timely project implementation.

91. Case No. 1025/22 involved a report that a staff member at UNEP had engaged in special education grant fraud. In its investigation, OIOS found that the staff member and an employee of the school in question had colluded to fabricate invoices in support of claims for two consecutive school years, resulting in an overpayment of \$11,600 to the staff member. OIOS transmitted its findings to the Office of Legal Affairs and the Office of Human Resources with a recommendation to recover the undue payments.

United Nations Framework Convention on Climate Change

92. OIOS issued one investigation report.

United Nations Human Settlements Programme

93. OIOS issued one audit memorandum (AA2022-250-04), one investigation report and one investigation closure notice. See paragraph 94 of the present report.

94. Case No. 0677/22 involved a report that a staff member at the United Nations Human Settlements Programme had submitted a forged attestation letter to a bank. The OIOS investigation found that the staff member had provided a manipulated contract end date to gain approval for a personal loan. During the investigation, the staff member separated from the Organization. OIOS transmitted its findings to the Office of Human Resources for appropriate action and to the Office of Legal Affairs for possible referral to national law enforcement authorities.

United Nations Office for Disaster Risk Reduction

95. OIOS issued one investigation closure notice.

Office of the United Nations High Commissioner for Refugees

96. OIOS issued 14 audit reports (2022/031, 2022/039, 2022/040, 2022/042, 2022/051, 2022/061, 2022/066, 2022/068, 2022/075, 2022/076, 2022/077, 2022/080, 2022/082 and 2022/083) and four audit advisory reports (VR2021-160-01, VR2021-160-02, VR2021-160-03 and VR2022-160-01). See paragraphs 97–103 of the present report.

97. In the audits of UNHCR country operations, it was shown that resource constraints and COVID-19 pandemic movement restrictions had negatively affected the delivery of services and had resulted in increased health and protection risks for persons of concern. There was a continued need for: (a) enhanced strategic planning to meet increasing needs in a more efficient and effective manner; (b) accurate data on performance and persons of concern to inform programme planning, monitoring and reporting and decision-making; (c) cost-effective delivery of services in core programmes and improved opportunities and access to livelihood programmes; and (d) strengthened controls over the management of procurement delegated to partners.

98. In the audit of the multi-country office in South Africa (2022/031), it was shown that the setup and operation of the office had been affected by limited guidance from UNHCR headquarters, resource constraints and challenges in recruiting staff during the COVID-19 pandemic. There was a need to review the organizational structure and strengthen strategic planning and programme design for the timely and cost-effective delivery of services to persons of concern.

99. In the audit of emergency operations in Mali (2022/051), it was shown that effectiveness in responding to the emergency had been constrained by limited resources and access to beneficiaries because of insecurity, poor infrastructure and restrictions occasioned by the COVID-19 pandemic. The response had also been affected by inadequate emergency preparedness and limited support from the Regional Bureau for West and Central Africa. Consequently, most persons of concern had not received timely assistance after the occurrence of displacements.

100. In its audit of cloud computing service arrangements (2022/042), OIOS found that migration to the cloud had improved business continuity, visibility and the scalability of applications. However, UNHCR needed to address gaps in the current framework for cloud services, strengthen the logging of cloud requests and processes for change management, and establish a benefits realization plan. There was also a need to establish a framework for cloud security in line with best practice.

101. In its audit 2022/068 of UNHCR operations in the Bolivarian Republic of Venezuela, OIOS identified the need to strengthen the control environment by developing procedures and reinforcing the monitoring of partner receipt, distribution and accountability for non-food items.

102. In its audit of procurement undertaken by partners using UNHCR funds (2022/082), OIOS concluded that rules on procurement by partners were adequately designed but that controls were not consistently implemented, resulting in missed opportunities to obtain best value in procurement. For example, a lack of proper planning had resulted in \$7.5 million spent on vehicle rentals, while purchasing them would have been more economical. In addition, OIOS identified fraud red flags at five partners in four countries, including contracts totalling \$2.7 million at one partner.

103. In the review of procurement in Zambia for UNHCR (2022/083), it was shown that procurement activities were not timely and did not always achieve best value for money, with risk management not yet fully embedded in management decision-making.

United Nations Joint Staff Pension Fund

104. OIOS issued five audit reports (2022/036, 2022/060, 2022/069, 2023/007 and 2023/021), eight investigation reports, six closure notices and three investigation advisory reports. See paragraphs 105–109 of the present report.

105. In the audit of the member self-service and employer self-service modules of the Integrated Pension Administration System (2023/007), OIOS identified a need for

the Pension Administration to enhance the effectiveness of the modules by documenting its assessment of the desired future state of the modules, strengthening mechanisms for identity proofing and authentication of participants and beneficiaries, and strengthening user access controls and the service management for client requests.

106. In its audit of survivor's benefits (2023/021), OIOS concluded that the Pension Administration needed to strengthen follow-up mechanisms to improve processing times for survivor's benefits. OIOS identified the need to expand the existing network to facilitate obtaining the required documents for death-in-service survivor's benefit cases and to expedite the processing of long-outstanding cases. Termination procedures also needed to be strengthened by updating the emergency contact information of survivors in the Integrated Pension Administration System to avoid overpayments.

107. In its audit of procurement and contract management in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2022/036), OIOS identified a need to minimize requests for a waiver of competitive bidding and review the current definition and interpretation of transactional costs for investment-related services. There were also gaps in contract management in the areas of vendor performance evaluation, needs assessment and timeliness of the renewal or extension process.

108. In its audit of procurement and contract management in the Pension Administration of the United Nations Joint Staff Pension Fund (2022/069), OIOS identified the need to review structures, processes and reporting lines to streamline the procurement and contract management function. In most of the contracts sampled by OIOS, a performance evaluation of vendors had not been conducted, or key performance indicators had not been included. Also, there had been delays in consolidating office space to realize the potential monthly cost savings of \$125,108 envisaged in the office premises lease.

109. During the reporting period, OIOS investigated multiple allegations implicating 15 staff members and 1 consultant related to the United Nations Joint Staff Pension Fund, involving possible prohibited conduct, unauthorized disclosure of confidential information, failure to cooperate with authorized investigations, negligence and insubordination.

Office of Counter-Terrorism

110. OIOS issued one audit report (2023/004) and two investigation closure notices. See paragraphs 33 and 111 of the present report.

111. In the audit (2023/004), it was shown that in-depth reviews of project proposals had been conducted to ensure that approved projects were closely aligned with the United Nations counter-terrorism strategy. However, a resource mobilization action plan to operationalize the resource mobilization strategy for the period 2022–2025 was needed to secure more sustainable and predictable funding.

United Nations Office on Drugs and Crime

112. OIOS issued two audit reports (2022/045 and 2023/013), seven investigation reports, one investigation closure notice and one investigation advisory report. See paragraphs 27 and 113–117 of the present report.

113. In the audit of the UNODC Regional Office for Southern Africa (2022/045), it was found that the Office's fundraising capacity and results-based management framework needed to be strengthened. The Office also needed to address control weaknesses in procurement, the recruitment of consultants and information

technology applications, as well as to assess data availability for relevant Sustainable Development Goals indicators to help inform interventions and activities.

114. In the audit of the UNODC Regional Office for Central Asia (2023/013), it was shown that the Office was mainstreaming human rights, gender and disability in its programme of work. However, there was a need to develop an action plan for addressing data gaps in the Sustainable Development Goals indicators and to strengthen performance monitoring, project management, procurement and communications technology.

115. Case No. 0478/22 involved a report that a staff member at UNODC had been employed under a false identity. In its investigation, OIOS found that the staff member had fraudulently assumed a new name and nationality after having been charged with criminal drug trafficking offences and had misrepresented their personal history profile and submitted falsified documents since their initial recruitment and subsequent appointments to United Nations entities. The staff member resigned during the investigation, and the investigation report was transmitted to the Office of Human Resources and the Office of Legal Affairs for appropriate action.

116. Case No. 0781/22 involved a referral for an investigation of a request for protection against retaliation by a staff member at UNODC. The staff member had earlier made complaints relating to sexual harassment that had resulted in disciplinary action against two staff members, one of whom had appealed the disciplinary sanction. The alleged retaliation related to possible defamatory comments made during that appeals process. In its investigation of the request for protection against retaliation, OIOS could not substantiate that the defamatory comments had been made. However, OIOS also concluded that the Organization's handling of the matter, including during the appeals process, had resulted in the complainant suffering harm on account of their protected activities.

117. Case No. 1132/22 involved a report that a staff member at UNODC had submitted a job application in which they had failed to disclose that they had been the subject of an OIOS investigation. In its investigation, OIOS found that the staff member had also misrepresented their personal history profile by omitting information relating to the previous investigation when applying for 52 other vacancies. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

United Nations Office at Geneva

118. OIOS issued one audit memorandum (AE2022-310-01) and one investigation report. See paragraph 119 of the present report.

119. Case No. 1212/21 involved a report that a staff member at the United Nations Office at Geneva had engaged in unwelcome behaviour, relating to invitations to go on dates and inappropriate texts, towards five members of United Nations Volunteers assisting at an international conference. In its investigation, OIOS substantiated the allegations and transmitted its findings to the Office of Human Resources for appropriate action.

United Nations Office at Nairobi

120. OIOS issued one audit report (2022/089), one audit memorandum (AA2022-210-01) and two investigation closure notices. See paragraphs 27 and 121 of the present report.

121. In its audit of the project for the replacement of blocks A to J (2022/089), OIOS concluded that, although the repurposing of the existing Publishing Building and construction of an annex building were nearly completed, there was a need to

strengthen project governance by ensuring that the stakeholder committee met on a regular basis. The United Nations Office at Nairobi also needed to install safety and security equipment in the annex building and ensure that performance evaluations of contractors were documented in a timely manner.

United Nations University

122. OIOS issued one audit report (2022/054). See paragraph 31 of the present report.

United Nations Office at Vienna

123. OIOS issued one audit memorandum (AE2022-320-01).

Investigation reports, closure notices and advisory reports relating to other United Nations organizations

124. OIOS issued:

- (a) One investigation report to the International Civil Aviation Organization;
- (b) One investigation report and one completion memo to UNDP;
- (c) One investigation closure notice to the United Nations Office for Project Services;
- (d) Seven investigation reports, 10 investigation closure notices and two investigation advisory reports to the United Nations Entity for Gender Equality and the Empowerment of Women;
- (e) One investigation report and one investigation closure notice to the World Food Programme.

125. On 7 December 2021, OIOS and the World Health Organization entered into a memorandum of understanding for the provision of investigation services in relation to allegations of sexual exploitation and abuse implicating World Health Organization personnel deployed in the Democratic Republic of the Congo during the response to the tenth Ebola virus disease outbreak. As of the end of the reporting period, 11 investigation reports and seven investigation closure notices had been issued.

VII. Mandated reporting requirements

A. Construction activities

126. Pursuant to General Assembly resolutions [71/272 A](#), [74/263 X](#) and [75/253 X](#), OIOS continues to provide oversight on the renovation of Africa Hall on ECA premises in Addis Ababa and of the seismic mitigation retrofit and life-cycle replacements project at ESCAP premises in Bangkok. Information on the key findings is contained in paragraphs 58 and 62 of the present report.

B. United Nations Compensation Commission

127. Pursuant to the relevant resolutions, including General Assembly resolutions [59/270](#) and [59/271](#), OIOS provided internal oversight over the entire claims process of the United Nations Compensation Commission. With the final payment made on 13 January 2022, the Commission had fully paid the \$52.4 billion of compensation awarded to successful claimants. In February 2022, the Security Council adopted its resolution [2621 \(2022\)](#) in which it decided to terminate the mandate of the United

Nations Compensation Commission. In accordance with the resolution, the Commission completed the liquidation process and closed on 31 December 2022.

128. In the final audit of the United Nations Compensation Commission (2022/046), OIOS concluded that there were adequate arrangements in place for accounting for revenue deposited into the Compensation Fund and for the processing of claim payments. Liquidation activities had been properly planned and implemented, and appropriate budget provisions had been made for post-closure expenses. Appropriate arrangements had also been made for the post-closure management of archived records and residual activities.

C. United Nations Joint Staff Pension Fund

129. Pursuant to the relevant resolutions, including General Assembly resolutions [48/218 B](#), [74/263 A](#) and [75/246](#), OIOS remains the sole internal oversight body of the secretariat of the United Nations Joint Staff Pension Fund and its investments. Recent findings are discussed in paragraphs 104–109 of the present report.

D. Procurement

130. Pursuant to the relevant resolutions, including General Assembly resolutions [73/275](#), [74/256](#) and [75/247](#), OIOS continues to strengthen its focus on the monitoring of procurement activities. Recent findings are discussed in paragraphs 7, 25–28, 58, 67, 79, 90, 97, 102, 103, 107, 108, 113 and 114 of the present report.
