



General Assembly

Distr.: General
19 February 2020

Original: English

Seventy-fourth session
Agenda items 144 and 148

**Report on the activities of the Office of Internal
Oversight Services**

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

Activities of the Office of Internal Oversight Services on peace operations for the period from 1 January to 31 December 2019

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. 4–5), [59/272](#) (paras. 1–3), [64/263](#) (para. 1) and [69/253](#) (para. 1). It covers the activities of the Office of Internal Oversight Services relating to peace operations from 1 January to 31 December 2019.

The Office issued 242 oversight reports relating to peace operations in 2019. They included 574 recommendations, 6 of which were classified as critical to the Organization. The Office's report on its non-peacekeeping activities for the period from 1 July 2018 to 30 June 2019 is contained in documents [A/74/305 \(Part I\)](#) and [A/74/305 \(Part I\)/Add.1](#).



I. Introduction

1. During the reporting period, from 1 January to 31 December 2019, the Office of Internal Oversight Services (OIOS) issued 242 reports relating to peace operations.

2. The present report pertains exclusively to the oversight of United Nations peace operations, including the Department of Management Strategy, Policy and Compliance, the Department of Operational Support, the Department of Peace Operations, the Department of Political and Peacebuilding Affairs and peacekeeping and special political and peacebuilding missions that fell under the authority of those departments. The OIOS report on its non-peacekeeping activities for the period from 1 July 2018 to 30 June 2019 is contained in documents [A/74/305 \(Part I\)](#) and [A/74/305 \(Part I\)/Add.1](#). Internal audit and evaluation reports issued during the period may be found on the OIOS website (<https://oios.un.org>), in accordance with General Assembly resolution [69/253](#).

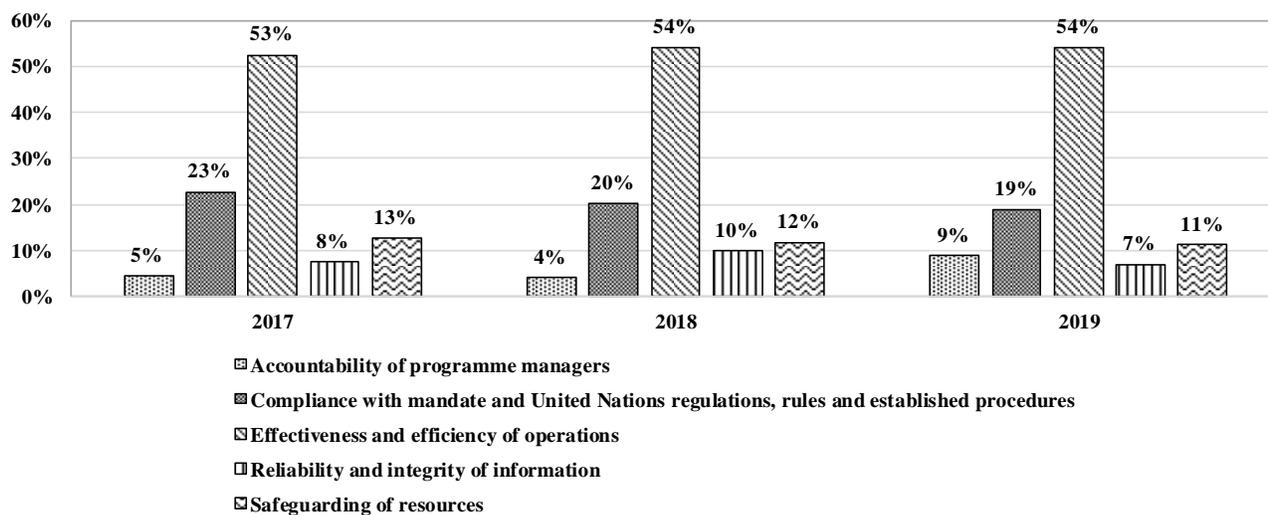
II. Overview

A. Internal Audit Division

3. The Internal Audit Division continued to enhance the quality of its work, focusing on high-risk and topical issues and whether organizational strategic and business objectives and reform initiatives delivered results as expected. The Division increasingly examined the efficiency and effectiveness of programmes, systems and processes and started systematically assessing the impact of organizational culture (as a component of the control environment) on attaining results. The Division continued to strengthen the capacity of its auditors to incorporate data analytics, by leveraging Umoja capabilities, and to conduct audits of higher-risk areas such as cybersecurity. In 2019, the Division issued a manual on Umoja data extraction to streamline audit testing and real-time analysis of key data. It also enhanced its capacity to identify fraud indicators and complemented its practice guide on procurement fraud auditing with one on fuel management fraud, enabling auditors to better target areas susceptible to fraud and mismanagement.

4. In 2019, the Internal Audit Division completed 71 assignments and issued 429 recommendations, including 1 critical and 428 important recommendations, which were classified into five categories of impact: (a) reliability and integrity of information; (b) compliance with mandate and United Nations regulations, rules and established procedures; (c) effectiveness and efficiency of operations; (d) safeguarding of resources; and (e) accountability of programme managers. Figure I illustrates trends in audit recommendations during the period 2017–2019, demonstrating the Division’s ongoing focus on effectiveness and efficiency of operations.

Figure I
Audit recommendations, by impact, 2017–2019



B. Investigations Division

5. During the reporting period, the Investigations Division delivered three national investigations officer training courses, in Bangladesh, Uganda and Uruguay, to over 70 military officers from five Asian countries, nine African countries and eight Latin American countries. The training course is aimed at teaching theory and practical skills and at establishing a uniform method for investigating possible misconduct, including sexual exploitation and abuse, by military personnel operating under the United Nations flag.

6. In 2019, in partnership with the Office of Human Resources, the Investigations Division delivered two courses to train staff to investigate allegations of prohibited conduct as part of a fact-finding panel to address allegations of discrimination, harassment and abuse of authority. The courses involved 50 participants from about 42 different United Nations offices.

7. In 2018, addressing sexual harassment was a priority for both the Organization and the Investigations Division. In 2019, OIOS onboarded specialized sexual harassment investigators and put in place mechanisms for more rigid investigation-completion timelines, expedited intake procedures, early contact and improved communication with victims, and responsibility for the investigation of all reports of sexual harassment.

8. In 2019, the Investigations Division issued 167 reports, including 71 investigation reports, 50 contingent reports and 46 closure reports. This represented a slight decrease from the 172 reports issued in 2018.

9. The Investigations Division also referred 316 matters to offices or entities that were more appropriately placed to address them. As at 31 December 2019, the Division had 178 cases under investigation, 71 per cent higher than at the end of 2018 (see table 1).

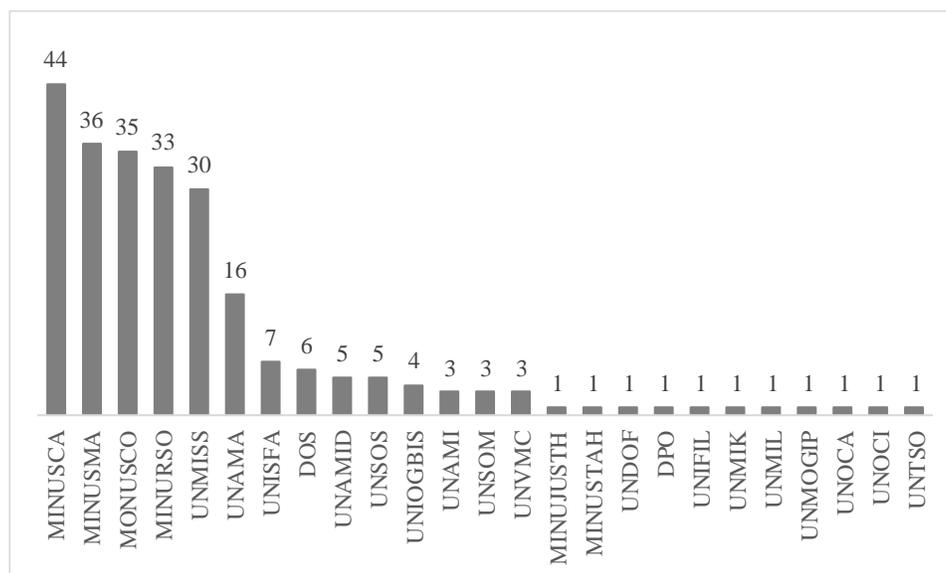
Table 1
Case flow for peacekeeping operations

| Year | Investigations | | | |
|------|---------------------------|--------------------|--------------------|------------------|
| | Open at beginning of year | Opened during year | Closed during year | Year-end balance |
| 2018 | 89 | 171 | 156 | 104 |
| 2019 | 104 | 241 | 167 | 178 |

10. The highest number of reports related to sexual exploitation and abuse, with 47 reports issued, constituting 28 per cent of all reports issued in 2019.

11. Of the 241 matters that led to a decision for investigation in 2019 (see figure II), the highest number (77 cases, or 32 per cent) related to fraud, representing a 79 per cent increase in fraud cases compared with 2018; 73 cases related to sexual exploitation and abuse, representing a 40 per cent increase compared with 2018.

Figure II
Matters predicated for investigation, by mission

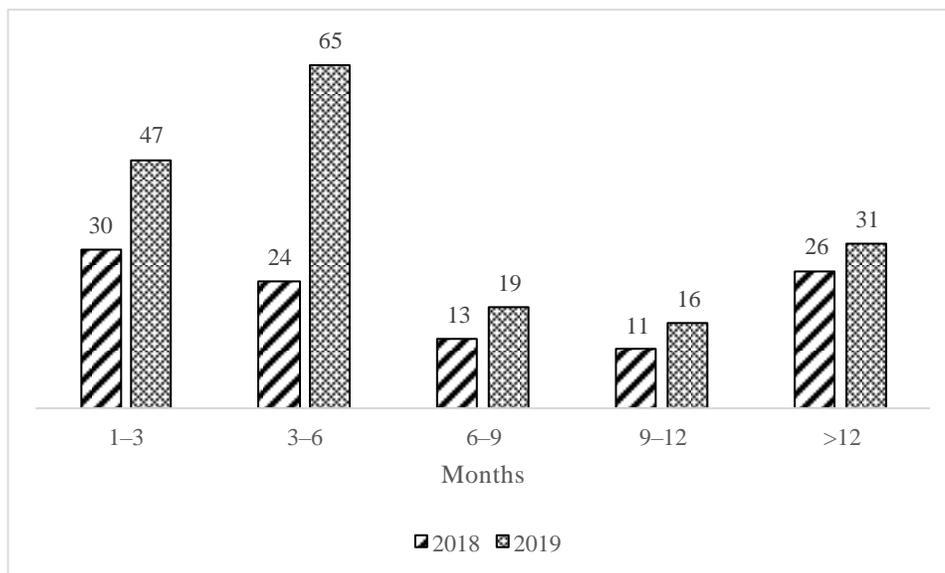


Abbreviations: DOS, Department of Operational Support; DPO, Department of Peace Operations; MINUJUSTH, United Nations Mission for Justice Support in Haiti; MINURSO, United Nations Mission for the Referendum in Western Sahara; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MINUSTAH, United Nations Stabilization Mission in Haiti; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; UNAMA, United Nations Assistance Mission in Afghanistan; UNAMI, United Nations Assistance Mission for Iraq; UNAMID, African Union-United Nations Hybrid Operation in Darfur; UNDOF, United Nations Disengagement Observer Force; UNIFIL, United Nations Interim Force in Lebanon; UNIOGBIS, United Nations Integrated Peacebuilding Office in Guinea-Bissau; UNISFA, United Nations Interim Security Force for Abyei; UNMIK, United Nations Interim Administration Mission in Kosovo; UNMIL, United Nations Mission in Liberia; UNMISS, United Nations Mission in South Sudan; UNMOGIP, United Nations Military Observer Group in India and Pakistan; UNOCA, United Nations Regional Office for Central Africa; UNOCI, United Nations Operation in Côte d'Ivoire; UNSOM, United Nations Assistance Mission in Somalia; UNSOS, United Nations Support Office in Somalia; UNTSO, United Nations Truce Supervision Organization; and UNVMC, United Nations Verification Mission in Colombia.

12. Figure III provides a breakdown of the pending peace operations investigations as at 31 December 2018 and 31 December 2019. On 31 December 2019, there were 31 peace operations investigations that had been pending for more than 12 months.

Figure III

Number and length of pending peace operations investigations as at 31 December 2018 and 31 December 2019



C. Inspection and Evaluation Division

13. In 2019, the Inspection and Evaluation Division continued its efforts to further strengthen its Entebbe office through the recruitment of two evaluation officers, as approved by the General Assembly in its resolution [73/308](#). In consultation with the Department of Peace Operations and field missions, the Division also conducted comprehensive risk assessments of peacekeeping operations and mandates to develop its workplan.

14. In 2019, the Inspection and Evaluation Division produced two evaluation reports, one covering the effectiveness of human rights monitoring, reporting and follow-up in peacekeeping operations, and the other on the contribution of the United Nations Mission in South Sudan (UNMISS) to the reduction of local conflict in South Sudan. The Division also issued a triennial review report, as well as an advisory memorandum relating to the activities of the African Union-United Nations Hybrid Operation in Darfur (UNAMID) in supporting the transition from peacekeeping to peacebuilding in Darfur. In total, the Division issued 5 critical and 10 important recommendations, all of which were accepted.

D. Impediments to the work of the Office

15. In 2019, there were no inappropriate scope limitations that impeded the Office's peace operations work or independence.

III. Oversight results

16. Internal audit and evaluation reports are available for review on the OIOS website. The results of selected assignments are described below. Specific recommendations and management action plans are outlined in the relevant reports.

A. Results of thematic audits

17. During 2019, the Internal Audit Division conducted thematic audits to identify systemic issues facing peace operations.

Enterprise risk management

18. OIOS audited the enterprise risk management process in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA), the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA), the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO), the United Nations Assistance Mission for Iraq (UNAMI), UNMISS and the United Nations Support Office in Somalia (UNSOS). With the exception of UNAMI, all missions had entity-wide risk registers and MINUSCA, MINUSMA, UNMISS and UNSOS had dedicated resources to coordinate the implementation of enterprise risk management. MONUSCO and UNAMI used existing structures and resources to guide the implementation of enterprise risk management but had not established dedicated risk management functions. Overall, owing to the limited involvement of senior leadership, or ineffective governance, enterprise risk management had not been fully implemented in any of the six missions.

19. The audits concluded that weaknesses existed in developing risk registers and identifying and managing key risks and implementing mitigating measures. Relevant staff were not always properly trained on the enterprise risk management process and operational managers were not systematically engaged or consulted, which had an impact on adequate risk assessment and monitoring. In addition, risk treatment and response plans either had not been prepared or had unrealistic timelines for implementing mitigating measures owing to the limited involvement of risk treatment owners in the process. The audits also concluded that missions needed to effectively manage risks and opportunities related to increased delegations of authority following the management reforms, including strengthening the capacities of their risk management functions, in accordance with the three lines of defence model.

Gender mainstreaming and responsiveness

20. OIOS audited the effectiveness of gender mainstreaming and responsiveness at MINUSCA, MINUSMA, MONUSCO, UNAMID and UNMISS. MONUSCO had issued a gender strategy and relevant directives to adequately guide staff on integrating gender perspectives into the mission's planning and operational activities, and had also adopted gender markers, a tool for monitoring, assessing and reporting on the mission's gender responsiveness. Gender advisers in MONUSCO, MINUSCA, UNAMID and UNMISS attended senior leadership meetings and directly reported to the Head of Mission, which enabled them to provide strategic advice on gender matters. In accordance with their respective mandates, missions supported host Governments and local populations by implementing various gender-related outreach activities to promote the participation and representation of women in peace and political processes. However, the audits highlighted the gaps shown in table 2 below, which need to be addressed to ensure that peacekeeping activities are gender-

responsive and effective in advancing gender equality and the empowerment of women.

Table 2
Gender-related gaps in selected peace operations

| Description of gender-related gaps | Where gaps were found | | | | |
|--|-----------------------|---------|---------|--------|--------|
| | MINUSCA | MINUSMA | MONUSCO | UNMISS | UNAMID |
| Senior leadership does not sufficiently ensure that gender perspectives are integrated into mandated priorities | X | X | X | X | X |
| Absence of/inadequate data disaggregated by sex and gender-sensitive conflict analysis to inform gender strategy | X | X | | X | X |
| Absence of/inadequate monitoring and reporting on indicators to assess gender responsiveness of programmatic and support functions | X | X | | X | X |
| Low completion rates of mandatory gender awareness training (including for staff at the P-5 level and above) | X | X | X | X | X |
| Gender parity targets not achieved by 31 December 2018 | X | X | X | X | X |

Abbreviations: MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; UNAMID, African Union-United Nations Hybrid Operation in Darfur; and UNMISS, United Nations Mission in South Sudan.

21. Consequently, mandated priority functions were not always implemented in a gender-responsive manner. For example, inadequate data disaggregated by sex in MINUSCA resulted in the Justice and Corrections Section not effectively focusing its advocacy work on the need to separate women and men in prison populations and facilities. In UNMISS, although some workplans of priority functions included gender-related activities, they were not linked to specific objectives or supported by gender-sensitive conflict analysis and data disaggregated by sex to target specific needs and concerns of women and men. In MINUSMA, only 5 per cent of the trust fund projects reviewed by OIOS focused on women and the most vulnerable beneficiaries, compared with the target of 15 per cent. UNAMID needed to develop a gender strategy and action plan in coordination with the United Nations country team to ensure the sustainability of gender-mainstreaming initiatives in Darfur after the closure of the mission.

22. The audits also concluded that missions needed to develop action plans or additional initiatives to achieve the overall targets set in the Secretary-General's system-wide strategy on gender parity.

Fuel management

23. OIOS undertook fuel management audits at MONUSCO, the United Nations Interim Force in Lebanon (UNIFIL), the United Nations Interim Security Force for Abyei (UNISFA) and UNSOS; they were found to have adequately ensured uninterrupted fuel supply to support their respective mandates. However, there was abnormal and unexplained fuel consumption by generators in UNISFA owing to poor data integrity caused by faulty fuel gauges and the non-verification of data on fuel issued. There was also no assurance that bulk fuel issued to contingents was dispensed into the intended equipment, and there were unaccounted discrepancies of \$4.6 million between the volume of fuel imported by the contractor according to customs and mission records. UNISFA also needed to significantly enhance oversight

of the fuel quality assurance programme, as aviation fuel stored at one location was not rotated as required and the fuel storage tanks had not been cleaned since 2013 and had visible dirt particles. UNISFA had not independently inspected its contractor's fuel facilities, equipment or quality management process since 2014. Those lapses increased aviation safety risks.

24. In MONUSCO, it was found that generators had not been fitted with meters to accurately measure fuel consumed, although they accounted for a third of the mission's fuel usage, thereby increasing the risk of fuel wastage and misappropriation going undetected. Suspected fuel misappropriation cases were not investigated in a timely manner; it had taken an average of 15 months to review 19 cases. In addition, the outcome of 183 cases referred to the Military Provost Officer for investigation could not be determined owing to improper handover during the rotation of responsible military officers.

25. UNSOS had improved controls over fuel issuance and consumption through periodic analysis of relevant data, capping of bulk fuel issuance and monitoring of retail fuel issuance. Measures implemented contributed to a 35 per cent reduction in average monthly fuel consumption. However, although the Fuel Unit had identified that, over an eight-month period, 429 of 651 pieces of equipment received 3.8 million litres more fuel than their standard capacities, UNSOS did not fully investigate those cases, including 15 reported incidents of fuel theft from generator tanks costing about \$43,000, and no action was taken to prevent recurrence.

26. In MONUSCO and UNSOS, OIOS identified the refuelling of repatriated contingent-owned equipment, indicating a possibility of fuel pilferage.

Mission-wide environmental action plans

27. OIOS audited the implementation of mission-wide environmental action plans in MINUSCA, MINUSMA, MONUSCO, UNAMID, UNMISS and UNIFIL. The missions had developed mission-wide environmental action plans to manage their environmental footprint and mitigate risks to personnel, local communities and the ecosystem. UNMISS had banned plastic shopping bags in its supermarkets and restaurants, trained local journalists on environmental reporting and improved access to drinking water and sanitation for returning internally displaced persons. MONUSCO had established a mechanism to address the environmental concerns of local communities, while UNIFIL had installed solar panels and light-emitting diode lights in mission compounds and monitored energy and fuel consumption.

28. However, missions needed to better oversee implementation of their mission-wide environmental action plans, including by further developing programmes to conserve and manage water resources and improve wastewater infrastructure and management. UNAMID had not tailored its environmental strategy to its drawdown phase to effectively prioritize activities. MINUSCA and UNMISS had not installed meters to monitor water abstraction and consumption at all sites and did not regularly read meters where they were installed. UNIFIL and MINUSMA did not take adequate steps to reduce water wastage. UNIFIL discharged treated wastewater into the environment without testing its quality, and there were untreated wastewater spills in the vicinity of UNMISS, within the United Nations camp, increasing risks related to environmental contamination and health.

29. All missions needed to improve hazardous and non-hazardous waste management. MINUSMA, MONUSCO and UNIFIL needed to ensure that contractors used approved and environmentally acceptable waste disposal sites and adequately segregated waste where practical. MINUSCA and MINUSMA needed to assess the environmental impact of their operations, complete clean-up and any remediation activities and ensure that, when sites were handed back, certificates issued made

reference to the assessments in accordance with established guidelines, and obtain clean-up certificates for vacated Government-owned sites. MINUSMA, MONUSCO, UNMISS and MINUSCA needed to monitor the implementation of recommendations from their site inspections.

Procurement-related activities

30. Pursuant to General Assembly resolution [72/266 B](#), OIOS audited the strategic management of procurement function in the United Nations Secretariat. The audit covered the period from 1 January 2017 to 31 December 2018, during which \$6 billion purchase orders had been raised, including \$4.31 billion by peacekeeping missions. The audit concluded that, while policy guidance provided to field missions and offices was generally effective, there was a need to improve overall governance, management and monitoring of the procurement function.

31. As part of the reform, the Secretary-General had delegated unlimited procurement authority to heads of entities, except for strategic goods and services to be procured by the Procurement Division or by field missions and other offices under local procurement authority. As thresholds had not initially been established for most strategic commodities beyond the \$10,000 low-value acquisition requirement, the potential increase in requests for local procurement authorities from the Procurement Division could impede the operational requirements of field missions and other offices. The Department of Operational Support advised that it had since established local procurement authority thresholds for different goods and services. In addition, the strategic goods and services matrix needed to be refined to facilitate its operationalization. There was also a need to collect baseline data and analyse the workload of procurement offices across the Secretariat and propose a realignment of resources as needed.

32. Low vendor response rate for solicitations indicated the need for improved supply market analysis. Utilization of systems contracts was suboptimal, with 117 out of 297 contracts not utilized or underutilized, partly as a result of overstated demand forecasting. Requirements were not always aggregated, preventing volume discounts and economies of scale, and some systems contracts (excluding long-term leases and standardized goods) were either continually extended or had been awarded to the same vendor for more than 10 years.

33. Low collaborative procurement with other United Nations organizations was a result of diverse operational needs and competing priorities and would improve with better sharing of information on existing contracts. Additionally, e-tendering had been in the pilot stage for over four years and limited to a few procurement sections, resulting in a lost opportunity to increase security for the handling of bids and proposals.

34. Through the delegation of authority and accountability framework, three areas for monitoring the effectiveness of procurement activities were identified: (a) standalone purchase orders; (b) exceptions to formal methods of solicitations; and (c) ex post facto awards. However, monitoring did not incorporate data analysis, which would facilitate the identification of red flags and potential irregularities. There were several cases of purchase orders that seemed to have been split, thereby circumventing the applicable procurement process. Reported key performance indicators might not have been reliable owing to inaccurate data. Despite a high risk of procurement fraud, the Procurement Division did not maintain a log of suspected or detected procurement fraud cases to analyse schemes and implement mitigating measures and did not conduct relevant training for field staff.

35. The effectiveness of the Award Review Board (a pilot project for over 10 years) was weakened by outdated terms of reference and the exclusion of solicitations from field missions.

36. Audits in MONUSCO, the United Nations Assistance Mission in Afghanistan (UNAMA) and UNMISS showed that procurement activities were not effectively monitored to manage risks and that procurement activities were not processed in a timely manner, delaying the receipt of goods and services. In MONUSCO, repeated recommendations by the local committee on contracts to address inadequate market research and technical specifications were not implemented in a timely manner. Poor quality of procurement case submissions to the committee, including technical evaluations, had an impact on the timeliness of contract award, owing to cases being returned for corrective action. OIOS identified several cases of purchases in MONUSCO and UNMISS that had been split to avail of the low-value acquisition process and bypass formal solicitation.

B. Peacekeeping capabilities and rapid response initiatives

37. OIOS audited initiatives of the Department of Peace Operations and the Department of Operational Support to improve the deployment of uniformed and civilian capabilities and other enablers of peace operations. The Peacekeeping Capability Readiness System had been implemented with adequate outreach, guidance to military and police advisers from Member States, and effective assessment and advisory visits had been conducted to relevant countries. The system had enhanced the management of peacekeeping capabilities pledged by Member States. However, it was also found that the Department of Peace Operations needed to implement an integrated mechanism to identify future capability requirements to enable effective pledges, clarify the criteria for registering and maintaining personnel and units at various readiness levels, and improve the methodology for measuring the performance of the Peacekeeping Capability Readiness System in enabling the timely deployment of peacekeeping capabilities. Despite increasing use for force generation, the System was not yet the single window for selecting troop- and police-contributing countries.

38. Following the audit of rapid response initiatives for civilian staffing of field operations, OIOS noted that staff in the Rapid Response Section had been effectively deployed to support recruitment, onboarding and comparative review processes, and had been actively involved in addressing administrative matters during mission transitions. However, there was a need to develop criteria to assess the effectiveness of rapid response initiatives and disseminate the results of interventions to stakeholders.

39. Both the Standing Police Capacity and the Justice and Corrections Standing Capacity were widely acknowledged as valuable tools in providing relevant and cost-effective police and justice and corrections capability to peace operations. For instance, the Standing Police Capacity was able to deploy staff to support implementation of the Hudaydah Agreement in Yemen within 48 hours of the request being made. However, adequate mechanisms were needed to appropriately handle unforeseen or competing requests for support. The role and positioning of the Standing Police Capacity needed clarification, including a formal action plan for better integration with the Police Division in New York. There was also an opportunity to document key results and lessons learned to support future justice and corrections needs.

C. Information and communications technology

40. The audit of the Galileo Decommissioning Project in the Department of Operational Support showed that user role mapping, segregation of duties and production support related to the project were generally adequate. However, the decommissioning had been implemented despite 14 of 29 missions still needing to clean up their data, resulting in inaccurate, missing or blocked inventory records that remained in Umoja more than one year after going live, which delayed inventory management and requisitioning tasks. Data conversion and integrity issues also had an impact on accurate asset and inventory valuation, visibility over inventory holdings and accurate demand planning and budgeting. In addition, the Department, in coordination with the enterprise resource planning project, needed to analyse user requirements and develop supply chain business intelligence reports for management decision-making.

41. The audit of the electronic rations management system concluded that the system provided tangible benefits by automating order, delivery management and invoice verification. The system enabled visibility of vendor performance credits, savings in lieu of weekly discounts, and efficiency gains in lieu of vendor performance credits and prompt payment discounts. However, owing to resource limitations, the quality management module as mandated by the General Assembly in its resolution 65/289 had not been implemented. Missions found it difficult to adequately address contractors' performance issues and did not have the ability to track and identify batches of food rations recalled owing to quality concerns. The system also needed to be configured to support multiple versions of United Nations rations standards, and some system security-related tasks needed to be strengthened, including those related to disaster recovery preparedness.

42. The audit of information and communications technology (ICT) services provided by United Nations agencies concluded that controls over the management of services needed strengthening. There was no evidence of needs assessments being carried out on the use of the selected second-party service providers on the basis of cost-benefit analysis or market research. In addition, the scalability of contractual arrangements was not in place, and OIOS analysis showed that the cost of outsourced services to those agencies had increased during the period 2014–2019, despite the decrease in budgeted ICT resources owing to mission downsizing, streamlining or closure. Moreover, performance indicators were not defined in agreements and, therefore, no means existed to address non-performance. OIOS recommended: (a) renegotiating current memorandums of understanding, service delivery agreements and billing methodologies to ensure best value for money; (b) resolving disputed outstanding invoices totalling \$5 million; and (c) recovering any additional overpayments from one of the agencies and, going forward, ensuring that costs were properly supported by a detailed description and breakdown of the services provided.

D. Cross-cutting issues

43. In 2019, OIOS observed cross-cutting issues related to planning, management oversight, monitoring and evaluation, as well as issues with financial implications for the Organization.

Planning

44. OIOS raised 106 recommendations to address weaknesses in planning, including inadequate transition or liquidation, strategic and work planning.

45. In the audit of the United Nations Integrated Peacebuilding Office in Guinea-Bissau (UNIOGBIS), it was found that, although an integrated transition task team had been established to plan and execute downsizing and prospective closure activities by 31 December 2020, there was no transition plan to guide the following: (a) the transfer of residual mandated services to the United Nations country team and other actors; (b) the provision of assistance to affected staff to seek other employment opportunities; and (c) the disposal of assets and the handover of premises to the relevant owners. Conversely, in the audit of liquidation preparedness in the United Nations Mission for Justice Support in Haiti (MINUJUSTH), it was found that, while a detailed closure plan had been prepared, the mission's proposed budget did not include adequate provisions to cover the potential liquidation costs. The Department of Operational Support advised that the UNIOGBIS integrated transition calendar and drawdown and closure plan were nearing completion and that funds had been appropriated to cover the administrative liquidation requirements of MINUJUSTH from 16 October 2019 to 30 June 2020.

46. In the audit of capacity-building of the Haitian National Police by MINUJUSTH, it was concluded that the police component could not fully implement a mentoring approach to support and develop the capacity of the Haitian National Police largely owing to the absence of a clearly articulated strategy with relevant indicators and detailed activities on how to achieve the overall objectives. Moreover, there was no formal agreement on the mentoring approach with the leadership of the Haitian National Police. Given the imminent closure of the mission, OIOS recommended that MINUJUSTH address that as part of a comprehensive transition strategy in coordination with the United Nations country team and the Haitian National Police.

47. In the audit of centralized warehousing operations in MINUSMA, it was found that an implementation plan had not been developed to enable fully centralized inventory management, optimum storage space and equipment utilization. As a result, the centralized warehousing concept had been only partially implemented, without adequate segregation of duties between the custody of supply items and inventory replenishment and issuance. Relevant performance indicators had not been established to assess equipment utilization and identify ageing and slow-moving items and surplus for redistribution to other missions. The OIOS review of Umoja stock reports showed that 5,221 expendable and 3,743 serialized items with acquisition costs of \$15.7 million and \$37.9 million, respectively, had not been moved for more than one year.

Management oversight, monitoring and evaluation

48. Inadequate monitoring and evaluation, including insufficient formulation of key performance indicators, was a common performance gap identified in the audits conducted. OIOS made 226 recommendations to address those weaknesses.

49. The United Nations Mine Action Service needed to significantly improve its monitoring and evaluation mechanism. Mine action programmes were implemented by a second-party service provider without adequate monitoring and evaluation functions. The Mine Action Service paid an 8 per cent management fee to the service provider, irrespective of the nature of services, which totalled about \$37.85 million in 2017 and 2018. This included fees for purchasing equipment costing \$19.5 million and establishing third-party agreements totalling \$208.3 million for the five programmes reviewed. An analysis was needed to assess the most cost-effective way of obtaining those services, including using the Procurement Division for purchasing assets and directly administering third-party agreements.

50. The Mine Action Service did not have a monitoring and evaluation policy describing the range of activities, tools and methodologies that it used, or its roles and responsibilities. While the multi-year strategic plan included a logical framework with goals, outcomes, outputs and performance indicators, project-level frameworks were not clearly aligned with the strategic plan. In addition, project performance indicators were not tracked systematically, making it difficult to assess their progress and contribution to the strategic plan. Project performance and financial monitoring were ineffective, as the Mine Action Service did not obtain and independently verify sufficient information from the service provider. Moreover, service provider staff were involved in conducting project and programme reviews as part of the Mine Action Service team, which limited objectivity.

51. The audit of the trust fund for peace and security in MINUSMA showed that achievement of project milestones was not adequately tracked and that the lead sections were not consistently conducting monitoring visits. MINUSMA was therefore not able to ensure timely project completion and use of donor contributions. The OIOS review indicated that, while implementing partners had conducted end-of-project evaluations, none of the projects implemented by MINUSMA had been evaluated.

52. In the audit of movement control operations in MINUSMA, it was identified that performance indicators had not been established for the movement and delivery of cargo and the processing of movement requests. There was also a need to ensure that only authorized cargo was transported by the United Nations. For instance, weapons were carried on aircraft without proper approval, and checked and carry-on baggage were not consistently weighed to ensure that the prescribed capacity was not exceeded.

Audit results with financial implications

53. OIOS audits observed issues with financial implications for the Organization, such as overpayments, potential cost savings and inaccurate cost recoveries, and raised recommendations to address them.

54. In an audit of the management of accommodation units and office space in UNMISS, it was found that weaknesses in the invoicing and collection of rental fees from third parties had led to \$1.8 million in rental charges not being collected for more than 14 months. Inadequate monitoring of accommodation utilization increased the risk of financial loss through underutilization. Because of inaccurate record-keeping and lack of proper inventory count, UNMISS did not know the exact number of accommodation units and bed spaces, and the extent of occupancy in the mission.

55. In the same audit, it was found that no rental deductions had been made in respect of 72 of the 795 international civilian staff, which amounted to approximately \$150,000. Similarly, rental deductions from individual uniformed personnel and United Nations Volunteers were not properly managed. Rent of \$299,640 had not been deducted from the allowances paid to 249 uniformed personnel as at 31 October 2019, and \$16,551 had not been recovered from 56 United Nations Volunteers for time spent in transit accommodation. Furthermore, because the mission did not process certificates of accommodation when staff changed accommodation from prefabricated to hard-walled units and did not adequately review monthly occupancy reports against rental deduction reports in Umoja, incorrect rates were used in calculating rental deduction. As at 31 August 2019, UNMISS had not recovered \$379,742 for accommodation provided to uniformed personnel and United Nations Volunteers at the United Nations House.

56. In the audit of aviation in UNIFIL, 80 per cent of the passenger flights sampled by OIOS had been conducted to transport senior management and military staff,

without clear justification. In many instances, the air mission requests had been submitted late, and the mission did not systematically consider alternative modes of transport prior to approving special flights, which could have resulted in savings, with minimal extra travel time. For instance, 45 special flights cost \$64,000 more than ground transportation.

57. The audit of centralized warehousing in MINUSMA showed a need to improve inventory management and to properly supervise stocktaking and the recording of asset movements. In the 2018/19 inventory count, 249 asset items valued at \$3.4 million could not be located.

58. In the review of the leave and attendance records in MINUJUSTH, shortcomings were noted in the recording and approving of various types of leave owing to inadequate monitoring, which increased the risk of abuse of leave entitlements and reduced productivity owing to staff absence and might result in increased financial implications. Owing to mission liquidation, there was a need to check the accuracy of leave balances before making final payments to separating staff. In the audit of time management and attendance in MINUSCA, it was noted that staff leave requests had not been accurately recorded in Umoja, resulting in a \$64,435 overpayment of danger pay, which MINUSCA was recovering.

59. In the audits of staff welfare in MONUSCO and UNMISS, OIOS observed inadequate management of welfare funds. For example, the MONUSCO Welfare Committee had disbursed \$9,000 for building improvements and furniture without maintaining supporting documentation. In UNMISS, receipts were not available for expenditure amounting to \$28,288 and approvals had not been obtained for expenditure amounting to \$43,752 related to welfare events in field offices. MONUSCO had erroneously paid \$56,453 from welfare funds for cleaning materials procured by UNAMID. That was recovered in October 2019, as recommended by OIOS.

E. Presumptive fraud and irregularities

60. The fuel management audit in UNISFA identified control failures in monitoring fuel consumption leading to potential theft, waste of resources and fraud. This case was referred to the Investigations Division.

F. Internal audit and investigation activities by department and mission

Department of Management Strategy, Policy and Compliance

Internal audit reports

61. OIOS issued five audit recommendations to the Department of Management Strategy, Policy and Compliance on audits in which the main entity was not the Department.

Department of Operational Support

Internal audit reports

62. OIOS issued the following six audit reports, containing 27 recommendations, to the Department of Operational Support:

- (a) Recruitment activities by the Regional Service Centre in Entebbe, Uganda (2019/097);

- (b) Rapid response initiatives for civilian staffing of field operations (2019/066);
- (c) Electronic rations management system (2019/078);
- (d) Galileo Decommissioning Project (2019/026);
- (e) ICT services provided by United Nations agencies (2019/036);
- (f) Travel management in the Kuwait Joint Support Office (2019/056).

Investigation activities

63. OIOS issued one closure report (0201/17) and the following three investigation reports related to the Department of Operational Support:

- (a) Solicitation and receipt of bribes in exchange for individual contracts by a staff member at UNISFA (0029/18);
- (b) Sexual abuse by a staff member at MONUSCO (Regional Service Centre in Entebbe) (0790/18);
- (c) Prohibited conduct by a staff member (0289/18).

64. *Case No. 0029/18.* OIOS received a report that a staff member had accepted monthly bribes from an individual contractor in exchange for securing or extending a contract. The OIOS investigation found that the staff member had solicited and accepted bribes in exchange for manipulating individual contractor contracts enabling higher pay rates, had abused his authority by taking loans from two individual contractors, and had dishonestly processed salary payments beyond contract expiry dates in exchange for payment. The report was transmitted to the Office of Human Resources for appropriate action.

65. *Case No. 0790/18.* OIOS received a report that a staff member had raped a local woman he had employed for household help. The OIOS investigation corroborated the allegation and further found that the staff member had paid the victim to withdraw her complaint. The report was transmitted to the Office of Human Resources for appropriate action and the staff member was dismissed.

Department of Peace Operations

Internal audit reports

66. OIOS issued the following four audit reports, containing 38 recommendations, to the Department of Peace Operations:

- (a) Implementation and management of the Peacekeeping Capability Readiness System (2019/021);
- (b) Standing Police Capacity (2019/108);
- (c) Monitoring and evaluation in the Mine Action Service (2019/152);
- (d) Justice and Corrections Standing Capacity (2019/163).

Department of Political and Peacebuilding Affairs

Internal audit reports

67. OIOS issued one audit report containing 4 recommendations on programme and operational management of the Peacebuilding Fund (2019/062).

United Nations Mission for Justice Support in Haiti

Internal audit reports

68. OIOS issued the following four audit reports, containing 16 recommendations, to MINUJUSTH:

- (a) Structures for mandate implementation (2019/022);
- (b) Liquidation preparedness (2019/074);
- (c) Capacity-building of the Haitian National Police (2019/087);
- (d) Asset disposal and camp closure (2019/090).

Investigation activities

69. OIOS issued nine closure reports (0331/19, 0332/19, 0335/19, 0337/19, 0359/17, 0368/17, 0369/17, 0370/17 and 0371/17) and the following four investigation reports related to MINUJUSTH:

- (a) Fraudulent claims by three United Nations police officers (0163/18);
- (b) Misconduct by a staff member (0233/19);
- (c) Facts anterior to the appointment of a staff member (0719/18);
- (d) Unsatisfactory conduct by a staff member (0799/18).

70. *Case No. 0799/18.* OIOS received a report of multiple instances of travel entitlement fraud implicating United Nations personnel. The OIOS investigation found that a staff member had compelled a travel services provider to issue tickets for an unauthorized itinerary, had left the mission area without authorization, had made false certifications, had omitted to disclose material facts in connection with the submitted claims and had defrauded the Organization. OIOS recommended the recovery of an \$838 lump-sum entitlement in connection with rest and recuperation travel, at least \$2,540 of the staff member's \$7,430 claim in connection with reassignment travel, and a review and recovery relating to additional illegitimate claims.

United Nations Mission for the Referendum in Western Sahara

Investigation activities

71. OIOS issued one closure report (0990/18) and the following five investigation reports related to the United Nations Mission for the Referendum in Western Sahara:

- (a) Retaliation by a staff member (0469/17);
- (b) Prohibited conduct by a staff member (0896/18);
- (c) Prohibited conduct by a military observer (0074/19);
- (d) Medical insurance fraud by a staff member (0429/19 and 0914/19).

United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Internal audit reports

72. OIOS issued the following six audit reports, containing 40 recommendations, to MINUSCA:

- (a) Gender mainstreaming and responsiveness (2019/045);

- (b) Time management and attendance (2019/047);
- (c) Mission-wide environmental action plan (2019/053);
- (d) Enterprise risk management (2019/089);
- (e) Justice and corrections (2019/143);
- (f) Security sector reform support (2019/144).

Investigation activities

73. OIOS issued 3 closure reports (0595/17, 0585/18 and 0138/19), and the following 7 investigation and 18 contingent reports related to MINUSCA:

Investigation:

- (a) Excessive use of force and ill-treatment of arrested and detained persons by a member of a formed police unit (0577/17);
- (b) Unsatisfactory conduct by a staff member (0419/18 and 0421/18);
- (c) Prohibited conduct by a United Nations Volunteer (0112/19);
- (d) Unsatisfactory conduct by a former staff member (0420/18);
- (e) Sexual exploitation and abuse by a member of a formed police unit (0322/19);
- (f) Sexual harassment and unauthorized outside activities by a staff member (1031/19);

Contingent:

- (g) Excessive use of force by peacekeepers (0199/18, 0228/18, 0691/18, 0265/18, 0668/18, 0586/18, 0057/19, 0264/19, 0747/18, 0258/19, 0649/18 and 0265/19);
- (h) Sexual exploitation and abuse by peacekeepers (0280/18, 0647/18, 0743/19 and 0751/19);
- (i) Sexual harassment and assault by a peacekeeper (0721/18);
- (j) Disrespectful handling of the remains of deceased persons by peacekeepers (0119/19).

74. *Case No. 0747/18.* OIOS received a report that a member of a military contingent had sexually exploited and abused a 14-year-old girl. The OIOS investigation identified 10 peacekeepers who had sexually exploited and abused 10 local female victims, including minors, in exchange for money and food. The peacekeepers had utilized the services of a local taxi driver to facilitate the sexual exploitation and abuse. The investigation further found a lack of command and control. The report was issued to the Department of Management Strategy, Policy and Compliance, which transmitted it to the relevant permanent mission for appropriate action.

United Nations Multidimensional Integrated Stabilization Mission in Mali

Internal audit reports

75. OIOS issued the following eight audit reports, containing 53 recommendations, to MINUSMA:

- (a) Trust fund for peace and security (2019/012);
- (b) Mission-wide environmental action plan (2019/016);

- (c) Movement control operations (2019/028);
- (d) Gender mainstreaming and responsiveness (2019/046);
- (e) Implementation of security measures (2019/051);
- (f) Enterprise risk management (2019/109);
- (g) Centralized warehousing (2019/135);
- (h) Military patrolling (2019/151).

Investigation activities

76. OIOS issued 6 closure reports (0188/19, 0598/19, 0603/19, 0592/19, 0597/19 and 0599/19) and the following 15 investigation and 3 contingent reports related to MINUSMA:

Investigation:

- (a) Violations of national laws by a staff member (0030/19);
- (b) Sexual exploitation by a staff member (0303/19);
- (c) Sexual abuse of a minor by an employee of a United Nations contractor and breaches of the United Nations General Conditions of Contract by a United Nations contractor (0421/19);
- (d) Failure to disclose a prior conviction by a staff member (0916/18);
- (e) Alleged sexual abuse by a vendor employee (0526/19);
- (f) Fuel fraud by a staff member (0589/19, 0590/19, 0591/19, 0596/19, 0600/19, 0602/19, 0605/19 and 0606/19);
- (g) Sexual harassment by an employee of a United Nations contractor (0578/19);
- (h) Fraternalization and breaches of mission standard operating procedures by a military observer (1078/19);

Contingent:

- (i) Serious misconduct by a battalion commander (0983/18);
- (j) Serious misconduct by a military staff officer (0158/19);
- (k) Fuel theft and other serious misconduct by peacekeepers (0941/18).

United Nations Stabilization Mission in Haiti

Investigation activities

77. OIOS issued one closure report (0370/17) related to the United Nations Stabilization Mission in Haiti and one investigation report on misconduct by a member of a formed police unit (0967/19).

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

Internal audit reports

78. OIOS issued the following eight audit reports, containing 56 recommendations, to MONUSCO:

- (a) Gender mainstreaming and responsiveness (2019/014);

- (b) Rations management (2019/058);
- (c) Local procurement and acquisition planning (2019/059);
- (d) Mission-wide environmental action plan (2019/075);
- (e) Enterprise risk management (2019/085);
- (f) Child protection (2019/138);
- (g) Fuel management (2019/145);
- (h) Staff welfare activities (2019/149).

Investigation activities

79. OIOS issued 3 closure reports (0450/17, 0774/18 and 0860/18) and the following 12 investigation and 10 contingent reports related to MONUSCO:

Investigation:

- (a) Recruitment irregularities by a staff member (0398/17);
- (b) Fraud by a staff member (0450/18);
- (c) Procurement fraud by a vendor (0319/18);
- (d) Education grant fraud by a staff member (0457/18);
- (e) Public use of cannabis and bribery by United Nations Military Observers (0652/19);
- (f) Sexual exploitation and abuse by a United Nations police officer (0337/18);
- (g) Sexual exploitation and physical assault by a United Nations Volunteer (0820/18);
- (h) Sexual exploitation by a United Nations Military Observer (0890/18);
- (i) Sexual exploitation and abuse by experts on mission (0759/19);
- (j) Failure to report sexual abuse and failure to cooperate with an OIOS investigation by a staff member (0375/18);
- (k) Sexual exploitation and physical assault by a staff member (0323/19);
- (l) Fraternalization with and provision of financial support to armed groups by a staff member (0867/18);

Contingent:

- (m) Sexual exploitation and abuse by peacekeepers (0208/18, 0352/18, 0064/19, 0065/19 and 0763/19);
- (n) Sexual abuse by a peacekeeper (0398/19);
- (o) Sexual exploitation and abuse by a military staff officer at MONUSCO (0607/19);
- (p) Fraud by peacekeepers (0652/18);
- (q) Bribery by a military staff officer (0145/18);
- (r) Unlawful possession of ammunition by a peacekeeper (0261/18).

United Nations Assistance Mission in Afghanistan

Internal audit reports

80. OIOS issued the following two audit reports, containing seven recommendations, to UNAMA:

- (a) Personal data cleansing in Umoja (2019/018);
- (b) Procurement activities (2019/061).

Investigation activities

81. OIOS issued 10 closure reports (0711/17, 0995/18, 0996/18, 0997/18, 0693/17, 0377/18, 0289/19, 0305/19, 0306/19 and 0279/19) and the following 3 investigation reports related to UNAMA:

- (a) Bribery attempt and document falsification by a vendor (0046/18);
- (b) Abuse of authority by a staff member (0367/18);
- (c) Misuse of ICT resources by a staff member (0449/17).

United Nations Assistance Mission for Iraq

Internal audit reports

82. OIOS issued the following two audit reports, containing 8 recommendations, to UNAMI:

- (a) Strategic communications (2019/055);
- (b) Enterprise risk management (2019/114).

Investigation activities

83. OIOS issued one closure report (0295/19) and the following three investigation reports related to UNAMI:

- (a) Theft of firearms and ammunition (0521/18);
- (b) Prohibited conduct by a staff member (0178/18 and 0281/18).

African Union-United Nations Hybrid Operation in Darfur

Internal audit reports

84. OIOS issued the following five audit reports, containing 21 recommendations, to UNAMID:

- (a) Contracts management (2019/017);
- (b) Gender mainstreaming and responsiveness (2019/048);
- (c) Phasing out of human resources during drawdown (2019/096);
- (d) Mission-wide environmental action plan (2019/121);
- (e) Accounts receivable and payable (2019/124).

Investigation activities

85. OIOS issued one investigation report related to UNAMID, on physical assault by a staff member (0162/19).

United Nations Disengagement Observer Force

86. OIOS issued the following four contingent reports related to the United Nations Disengagement Observer Force (UNDOF).

- (a) Sale of firearms by peacekeepers (0255/18);
- (b) Serious misconduct by a peacekeeper (0437/18);
- (c) Fuel theft by peacekeepers (0660/18);
- (d) Smuggling of cigarettes by peacekeepers (0833/18).

United Nations Peacekeeping Force in Cyprus

Internal audit reports

87. OIOS issued one audit report, containing 7 recommendations, on the implementation of recommendations of the strategic review of the United Nations Peacekeeping Force in Cyprus (UNFICYP).

Investigation activities

88. OIOS issued the following two contingent reports related to UNFICYP:

- (a) Physical assault by peacekeepers (0943/18);
- (b) Physical assault and theft by a peacekeeper (0708/18).

United Nations Interim Force in Lebanon

Internal audit reports

89. OIOS issued the following five audit reports, containing 29 recommendations, to UNIFIL:

- (a) Strategic communications and public information (2019/030);
- (b) Environmental management (2019/034);
- (c) Fuel management (2019/057);
- (d) Enterprise risk management (2019/127);
- (e) Aviation operations (2019/146).

Investigation activities

90. OIOS issued one contingent report related to UNIFIL, on serious misconduct by a peacekeeper (0241/18).

United Nations Integrated Peacebuilding Office in Guinea-Bissau

Internal audit reports

91. OIOS issued one audit report, containing 9 recommendations, on UNIOGBIS.

Investigation activities

92. OIOS issued five closure reports (0060/19, 0061/19, 0786/18, 0788/18 and 0773/18) and the following two investigation reports related to UNIOGBIS:

- (a) Sexual exploitation and abuse by a staff member (0012/19);
- (b) Addendum to investigation report on sexual exploitation and abuse by a staff member (0012/19).

93. *Case No. 0012/19.* OIOS received a report that a staff member had sexually exploited and abused a local woman he had employed for household help. The OIOS investigation corroborated the allegation and found that the staff member had further physically assaulted the victim, engaged in transactional sex with other local women, and interfered with the investigation. The report was transmitted to the Office of Human Resources and the Office of Legal Affairs for appropriate action; the staff member was separated from the Organization.

United Nations Interim Security Force for Abyei

Internal audit reports

94. OIOS issued the following two audit reports, containing 13 recommendations, to UNISFA:

- (a) Fuel management (2019/116);
- (b) Facilities management (2019/148).

Investigation activities

95. OIOS issued one closure report (0015/19) and two investigation reports related to UNISFA, on sexual harassment by a staff member (0678/18 and 0845/18).

United Nations Interim Administration Mission in Kosovo

96. OIOS issued one investigation report related to the United Nations Interim Administration Mission in Kosovo, on unauthorized outside activities by a staff member (0205/17).

United Nations Mission in Liberia

Investigation activities

97. OIOS issued the following three contingent reports related to the United Nations Mission in Liberia:

- (a) Addendum to the contingent report on the sexual abuse of a minor by a peacekeeper (0301/17);
- (b) Sexual exploitation and abuse by peacekeepers (0206/17 and 0434/17).

98. *Case Nos. 0206/17 and 0434/17.* OIOS received a report that a former peacekeeper had sexually exploited a local woman, resulting in the birth of a child, and that other local women had been exploited by members of the same national military contingent. OIOS investigated the matter in coordination with a national investigations officer from the relevant troop-contributing country, and ultimately identified 57 victims of reported sexual exploitation; 66 peacekeepers were implicated, of whom 38 were identified. OIOS produced contingent reports, which were issued to the Department of Management Strategy, Policy and Compliance with a recommendation for onward distribution to the appropriate permanent mission. Disciplinary action has been taken against the eight peacekeepers initially implicated and the Organization is awaiting further information from the troop-contributing country on action taken against the remaining implicated peacekeepers.

United Nations Mission in South Sudan

Internal audit reports

99. OIOS issued the following 10 audit reports, containing 62 recommendations, to UNMISS:

- (a) Local procurement (2019/008);
- (b) Gender mainstreaming and responsiveness (2019/050);
- (c) Mission-wide environmental action plan (2019/079);
- (d) Aviation operations and safety (2019/098);
- (e) Security measures (2019/099);
- (f) Joint Operations Centre (2019/104);
- (g) Enterprise risk management (2019/105);
- (h) Staff welfare and counselling (2019/131);
- (i) Business continuity (2019/137);
- (j) Accommodation units and office space (2019/150).

Investigation activities

100. OIOS issued two closure reports (0122/19, 0134/19), and the following eight investigation and eight contingent reports related to UNMISS:

Investigation:

- (a) Sexual exploitation and threats by a staff member (0027/19);
- (b) Sexual assault (0372/19);
- (c) Leave entitlement fraud by a staff member (0163/17);
- (d) Breach of confidentiality by a staff member (0094/18);
- (e) Assault against individuals of the local population by a staff member (0810/18);
- (f) Forgery and misrepresentation by a staff member (0829/18);
- (g) Sexual exploitation by a staff member (0575/19);
- (h) Sexual exploitation and publication of indecent images by a United Nations Volunteer (0906/18);

Contingent:

- (i) Sexual exploitation by peacekeepers (0270/18);
- (j) Sexual harassment by a peacekeeper (0380/18 and 0006/19);
- (k) Sexual misconduct by a peacekeeper (0127/19);
- (l) Sexual harassment and sexual assault by peacekeepers (0259/19);
- (m) Fatal shooting of two South Sudanese nationals by peacekeepers (0094/19);
- (n) Pornographic materials accessed on an official computer by a peacekeeper (0575/18);
- (o) Physical assault by a peacekeeper (0351/19).

101. *Case No. 0006/19.* OIOS received a report that a member of a military contingent had sexually harassed and sent an unwelcome and inappropriate image to a female colleague. The OIOS investigation corroborated the allegations. The report was transmitted to the Department of Management Strategy, Policy and Compliance and subsequently to the relevant permanent mission for appropriate action.

102. *Case No. 0575/19.* OIOS received a report that a local staff member had sexually exploited a local woman. The OIOS investigation corroborated the allegation and found that the victim had twice become pregnant, before being either forced or manipulated into having unwanted abortions. It further found that the staff member had fraudulently paid for treatment relating to one of the abortions using his wife's medical insurance policy. The staff member resigned and the report was transmitted to the Office of Human Resources for appropriate action; a note was placed in the staff member's official status file in the event that he applied for a position in the Organization in the future.

United Nations Regional Office for Central Africa

103. OIOS issued one investigation report related to the United Nations Regional Office for Central Africa, on misconduct by a staff member (1021/18).

United Nations Assistance Mission in Somalia

104. OIOS issued the following two investigation reports related to the United Nations Assistance Mission in Somalia:

- (a) Fraud by a staff member (0827/18);
- (b) Fraud and falsification by a staff member (0805/19).

105. *Case No. 0827/18.* OIOS received a report that a staff member had submitted falsified United Nations documents to a bank in order to obtain a loan. The OIOS investigation corroborated the allegation. The report was transmitted to the Office of Human Resources and the Office of Legal Affairs for appropriate action; the staff member was separated from the Organization.

United Nations Support Office in Somalia

Internal audit reports

106. OIOS issued the following six audit reports, containing 34 recommendations, to UNSOS:

- (a) Use of consultants and individual contractors (2019/019);
- (b) United Nations trust fund in support of the African Union Mission in Somalia (2019/025);
- (c) Rations management (2019/076);
- (d) Enterprise risk management (2019/082);
- (e) Fuel management (2019/100);
- (f) Support services provided on a cost-recovery basis (2019/134).

Investigation activities

107. OIOS issued one closure report (0554/17), and the following two investigation and one contingent reports related to UNSOS:

Investigation:

- (a) Unauthorized outside activities by a staff member (0865/18);
- (b) Conflicts of interest and unauthorized outside activity by a staff member (0709/17);

Contingent:

(c) Verbal abuse and physical assault by peacekeepers (0245/19).

108. *Case No. 0709/17*. OIOS received a report that a staff member had an interest in a possible United Nations vendor and had abused their position to benefit the vendor. The OIOS investigation found that the staff member had engaged in multiple unauthorized outside activities and had failed to declare a potential conflict of interest. The staff member resigned and the report was transmitted to the Office of Human Resources; a note was placed in the staff member's official status file in the event that the staff member applied for a position in the Organization in the future.

United Nations Verification Mission in Colombia

Investigation activities

109. OIOS issued one closure report (0113/17) and one investigation report related to the United Nations Verification Mission in Colombia, on sexual harassment by a staff member (0969/18).

G. Evaluation activities

110. In 2019, OIOS issued two evaluation and one triennial review reports. An advisory memorandum was also issued on the first phase of its ongoing evaluation focusing on the transition from peacekeeping to peacebuilding in Darfur.

Evaluation of the effectiveness of human rights monitoring, reporting and follow-up in the United Nations multidimensional peacekeeping operations (IED-19-004)

111. During the evaluation, the effectiveness of human rights monitoring, reporting and follow-up in eight multidimensional peacekeeping operations were assessed, including in-depth assessments on MONUSCO, MINUSMA and UNAMID.

112. The evaluation concluded that, despite their difficult operating environments and highly political contexts, peacekeeping human rights components had achieved notable results. Human rights monitoring served as an early warning, positively influenced government structures and laws, increased accountability for some violations, protected victims, witnesses and human rights defenders, and enhanced awareness among rights holders and duty bearers. Effective monitoring and reporting had also raised the awareness of internal and external stakeholders, including the Security Council, of human rights issues. Overall, stakeholders assessed human rights monitoring and reporting as being effective.

113. Key shortcomings identified included: (a) the scope of human rights monitoring varying significantly across missions; (b) inconsistencies in the frequency of public reporting; (c) deficiencies in the records contained in the Office of the United Nations High Commissioner for Human Rights human rights case database, and the underutilization thereof; and (d) lack of essential operational guidance on human rights monitoring.

114. The report contained four critical and five important recommendations to the Department of Peace Operations, the Office of the United Nations High Commissioner for Human Rights, the Department of Management Strategy, Policy and Compliance and peacekeeping operations, all of which were accepted. The recommendations included: (a) developing mission-specific action plans to strengthen human rights monitoring; (b) ensuring regular human rights public reporting as mandated; (c) addressing shortcomings in the use of the human rights database; (d) incorporating human rights performance indicators in the mission leaders' compacts; (e) ensuring uniformity in the results and outputs indicators, where

appropriate; and (f) ensuring consistency and completeness in reporting for human rights components.

Evaluation of the contribution of the Civil Affairs Division of the United Nations Mission in South Sudan to the reduction of local conflict in South Sudan (IED-19-007)

115. During the evaluation, the relevance, efficiency and effectiveness of the activities of the Civil Affairs Division of UNMISS and the contribution of those activities to local conflict reduction were assessed.

116. One critical and five important recommendations were made as a result of the evaluation, all of which were accepted. The critical recommendation for the Civil Affairs Division to incorporate a risk- and evidence-based methodology for planning activities to address local conflicts and ensure engagement with all relevant conflict parties has been implemented. The Division has conducted comprehensive conflict analysis of 38 major communal conflicts across South Sudan and made changes to project templates as recommended. It also indicated that it will focus more on military-civilian relationships to build confidence among communities and actively engage on situational awareness in UNMISS.

Triennial review of the implementation of recommendations in OIOS evaluation of senior leadership training (IED-19-010)

117. OIOS examined evidence of the implementation by the former Department of Peacekeeping Operations and Department of Field Support of the seven important recommendations made by OIOS in its 2015 evaluation report. Of those, five recommendations had been implemented, one had been partially implemented and one had been overtaken by events.

Advisory memorandum on the evaluation of the African Union-United Nations Hybrid Operation in Darfur in supporting the transition from peacekeeping to peacebuilding in Darfur

118. The evaluation was focused on the relevance, effectiveness and efficiency of UNAMID in supporting the transition from peacekeeping to peacebuilding in Darfur. An advisory memorandum was issued on the completion of the first phase to UNAMID and the Resident Coordinator's Office in the Sudan, as well as to the Department of Peace Operations, the Department of Political and Peacebuilding Affairs, the Department of Operational Support and the Development Coordination Office.

119. In the memorandum, it was highlighted that the activities of UNAMID in support of transition were on track, relevant and aligned with the mandate and directives. Strengthening the integration between UNAMID and the United Nations country team, developing strategies for mitigating risk of relapse and reputational risks, and enhancing the involvement and efforts of relevant stakeholders were called for.