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### 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 2023 to 30 June 2024\*\*

### 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 2023 to 30 June 2024, the Office of Internal Oversight Services issued 252 oversight reports (excluding those relating to peace operations), with 6 provided to the General Assembly. The reports included 706 recommendations designed to improve risk management, governance and operations, 1 of which was classified as critical. The financial implications of the recommendations issued by the Office during the period led to estimated savings and recoveries amounting to \$2.99 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/79/150](#).

\*\* Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2023 are presented in document [A/78/301 \(Part II\)](#). Those relating to the period from 1 January to 31 December 2024 will be presented in document [A/79/309 \(Part II\)](#).



## I. Introduction

1. The Office of Internal Oversight Services (OIOS) was established by the General Assembly pursuant to [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 2023 to 30 June 2024. 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/79/309 \(Part I\)/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

### OIOS assurance strategy and risk-based workplan

3. OIOS aims to add value in the areas of risk management, governance and operations in entities covered by its activities. The OIOS assurance strategy is risk-based in that it targets the key risks to the successful implementation of programme and management priorities of the Organization. OIOS assesses these risks based on the results and findings arising from OIOS oversight activities, through discussions with management and risk owners within the Organization and also through consultation with other oversight entities. To implement the assurance strategy, OIOS prepares risk-based workplans that are reviewed and adjusted annually. For internal audit, the workplan is aimed at ensuring coverage of all critical and high risks to the Organization over three years, and medium risks over five years. For inspection and evaluation, OIOS aims to ensure coverage of all programmes on an eight-year cycle. For investigations, OIOS aims to ensure that it responds to all reports of misconduct expeditiously and that OIOS investigations are completed efficiently and to the required professional quality standards.

### Programmatic priorities

4. In implementing the OIOS assurance strategy and developing its risk-based workplans for the reporting period, the Office continued to prioritize the following areas: (a) implementation of the reforms of the management, peace and security, and development pillars; (b) strengthening of organizational culture, including addressing the risk of misconduct through investigations; (c) procurement and supply chain management, including management of fraud and corruption risks; (d) management of mission drawdown or transition; and (e) strengthening of the protection against retaliation (whistle-blower protection) system.<sup>1</sup> The Office also continued to cover the programmes and strategies of the Organization, including cross-cutting areas such as the provision of support to Member States on the implementation of the Sustainable Development Goals and the implementation of the Secretary-General's strategies on gender equality, racial equality, environmental sustainability and data.

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<sup>1</sup> Oversight activities relating to peace operations, including coverage of priority areas pertaining to peace and security reforms and missions in drawdown or transition, will be reported on in document [A/79/309 \(Part II\)](#).

### Management priorities

5. 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. OIOS also instituted a requirement that all OIOS staff members annually review and acknowledge their obligations as international civil servants and as members of OIOS performing oversight functions.

6. OIOS has commissioned independent external quality assessments of each of the three main OIOS functions: internal audit, inspection and evaluation, and investigations. The aim of these assessments is to provide an independent view of whether the OIOS internal oversight functions are being performed in accordance with the OIOS mandate, the United Nations regulatory framework and applicable professional standards in order to deliver high-quality internal oversight results.

7. The external quality assessment of the investigations function was completed in the previous reporting period. The panel's report contained 12 recommendations aimed at improving the internal OIOS investigation process and 10 recommendations to enhance the organizational policy framework governing the OIOS investigation function. OIOS has initiated actions to address these recommendations.

8. During the current reporting period, the external quality assessment of the internal audit function was completed. The independent panel's report contained nine recommendations addressed to OIOS aimed at improving the OIOS internal audit process. OIOS has initiated actions to address the recommendations made by the panel. Further details are provided in table 1 below.

Table 1

#### Recommendations contained in the report on the independent external quality assessment of the OIOS internal audit function

<i>Summary of recommendation focus</i>	<i>Target date</i>	<i>Implementation status</i>
Update internal guidance confirming the responsibilities of the Director of the Internal Audit Division	December 2024	In progress
Develop a data analytics strategy to develop the tools and enhance data analysis capabilities and techniques and their application in Internal Audit Division products	March 2025	In progress
Develop a multi-year strategy for the Internal Audit Division that is aligned with Our Common Agenda	December 2024	In progress
Establish a systematic approach to demonstrating assurance coverage across significant Secretariat risk categories	December 2024	In progress
Improve documentation of the way in which individual assignments contribute to providing assurance over identified Secretariat-wide and individual entity risks	December 2024	In progress

<i>Summary of recommendation focus</i>	<i>Target date</i>	<i>Implementation status</i>
Explore the contribution that the Internal Audit Division can make to providing assurance over the Secretariat statement of internal control, as well as other Organization-wide governance components	December 2024	In progress
Enhance the monitoring of recommendation implementation	December 2024	In progress
Enhance the approach to identifying and incorporating the consideration of information systems, information technology and data risks in the planning of individual engagements	December 2024	In progress
Strengthen the resource monitoring of individual audit assignments, including tracking of staff effort against activities and costs related to travel and external subject matter experts, as well mechanisms for monitoring variations	December 2024	In progress

9. An assessment of the inspection and evaluation function is currently under way and is expected to be completed in the second part of 2024.

### III. Cooperation and coordination

10. 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.

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

12. The Office 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. OIOS also engaged closely with the newly established United Nations Sustainable Development Group System-wide Evaluation Office in the United Nations Secretariat and continued to support wider evaluation in the United Nations system through its participation in the United Nations Evaluation Group, for which the Director of the Inspection and Evaluation Division served as Chair during the reporting period.

### IV. Impediments

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

## V. Summary of oversight activities and results

14. Table 2 provides a summary of the number of OIOS assignments and recommendations issued to various entities covered by OIOS activities over the reporting period.

Table 2  
Summary of OIOS assignments and recommendations, by entity<sup>a</sup>

<i>Entity</i>	<i>Audits</i>	<i>Evaluations</i>	<i>Investigations<sup>b</sup></i>	<i>Total reports</i>	<i>Recommendations</i>
<b>Secretariat</b>					
Counter-Terrorism Committee Executive Directorate	–	–	4	4	–
Department of Economic and Social Affairs	2	2	2	6	21
Department for General Assembly and Conference Management	1	–	3	4	9
Department of Global Communications	1	1	5	7	11
Department of Management Strategy, Policy and Compliance	1	1	2	4	85
Department of Operational Support	1	–	6	7	3
Department of Peace Operations	–	–	3	3	7
Department of Political and Peacebuilding Affairs	–	1	–	1	5
Department of Safety and Security	2	–	5	7	20
Economic Commission for Africa	2	3	5	10	15
Economic Commission for Europe	–	2	4	6	3
Economic Commission for Latin America and the Caribbean	–	2	2	4	4
Executive Office of the Secretary-General	1	–	1	2	3
Economic and Social Commission for Asia and the Pacific	1	1	–	2	5
Economic and Social Commission for Western Asia	–	2	3	5	3
Ethics Office	2	–	–	2	22
International Residual Mechanism for Criminal Tribunals	–	1	1	2	4
Office of Administration of Justice	1	–	2	3	6
Office for the Coordination of Humanitarian Affairs	4	1	24	29	54
Office for Disarmament Affairs	1	–	–	1	4
Office of the United Nations High Commissioner for Human Rights	1	1	1	3	9
Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States	–	1	–	1	–
Office of Legal Affairs	1	–	–	1	33
Office of the Special Adviser on Africa	–	1	–	1	–
Office of the Special Representative of the Secretary-General for Children and Armed Conflict	–	–	1	1	–
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict	–	–	1	1	–
United Nations Human Settlements Programme (UN-Habitat)	–	2	–	2	9
United Nations Secretariat	3	1	–	4	–
United Nations Conference on Trade and Development	1	1	2	4	6
Development Coordination Office	3	1	11	15	10

<i>Entity</i>	<i>Audits</i>	<i>Evaluations</i>	<i>Investigations<sup>b</sup></i>	<i>Total reports</i>	<i>Recommendations</i>
United Nations Office for Disaster Risk Reduction	–	–	1	1	–
United Nations Environment Programme	3	–	7	10	20
United Nations Regional Office for Central Africa	–	1	–	1	3
Office of Counter-Terrorism	1	–	1	2	5
United Nations Office on Drugs and Crime	1	1	5	7	5
United Nations Office at Geneva	3	–	–	3	18
United Nations Office at Nairobi	2	–	8	10	6
United Nations Office at Vienna	1	–	–	1	3
United Nations Office for West Africa and the Sahel	–	1	–	1	3
<b>Subtotal<sup>c</sup></b>	<b>39</b>	<b>11</b>	<b>110</b>	<b>160</b>	<b>396</b>
<b>Other entities and United Nations Joint Staff Pension Fund</b>					
International Civil Aviation Organization	–	–	4	4	3
International Trade Centre	1	–	–	1	10
Secretariat of the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa	1	–	–	1	6
United Nations Development Programme	–	–	3	3	3
Secretariat of the United Nations Framework Convention on Climate Change	2	–	3	5	26
United Nations Global Compact	–	–	1	1	–
Office of the United Nations High Commissioner for Refugees	26	–	–	26	160
United Nations Institute for Training and Research	–	–	1	1	1
United Nations Joint Staff Pension Fund	6	–	7	13	43
World Tourism Organization	1	–	–	1	11
United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)	–	1	14	15	12
World Health Organization	–	–	21	21	8
<b>Subtotal<sup>c</sup></b>	<b>37</b>	<b>1</b>	<b>54</b>	<b>92</b>	<b>310</b>

<sup>a</sup> Not including reports and recommendations pertaining to peace operations.

<sup>b</sup> OIOS received 822 reports of misconduct (excluding matters pertaining to peace operations). After evaluation through the intake process, 163 (20 per cent) were assigned for investigation; 397 (48 per cent) had been or were being either referred to other Secretariat entities or redirected to organizations other than the Secretariat; 230 (28 per cent) were filed for information; and 32 remained under review.

<sup>c</sup> A single audit or evaluation report may be issued to multiple entities. Such reports have been counted only once when preparing subtotals. Also, some recommendations issued to Secretariat entities pertain to oversight assignments relating to “other entities” and so subtotals may not match. A fuller listing of reports issued and of recommendations issued and closed during the reporting period is provided in the addendum to the present report.

## A. Coverage of Secretariat entities

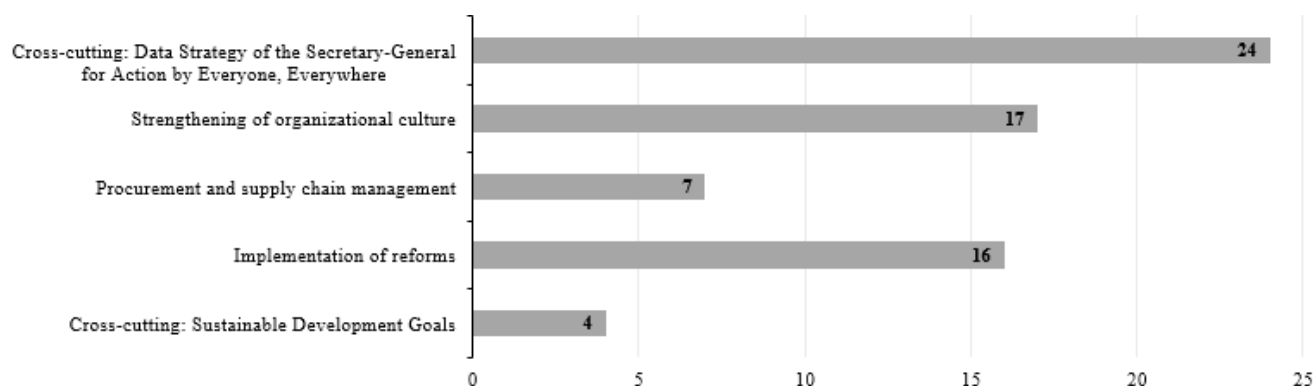
15. During the reporting period, OIOS completed a total of 160 assignments (39 audits, 11 evaluations and 110 investigations) addressing one or more of the OIOS priority areas in Secretariat entities (excluding peace operations and other entities), resulting in 396 recommendations for action. Presented below are summaries of the

assignments (see figure I) and risks addressed by the recommendations arising from those assignments across the OIOS priority areas (see figures II to VII).

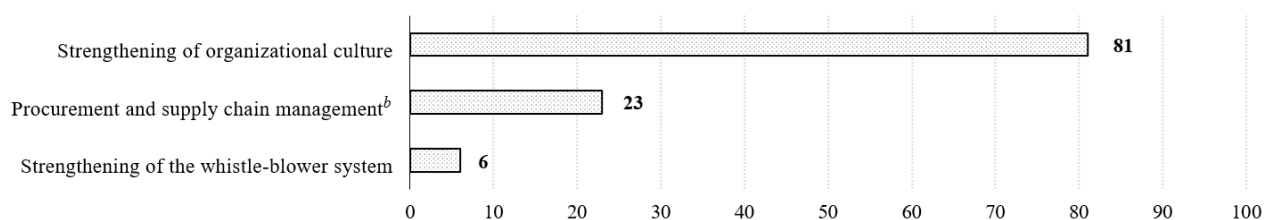
Figure I  
**Summary of OIOS coverage of Secretariat priority areas<sup>a</sup>**

(Number of assignments)

**(a) Audits and evaluations**



**(b) Investigations**



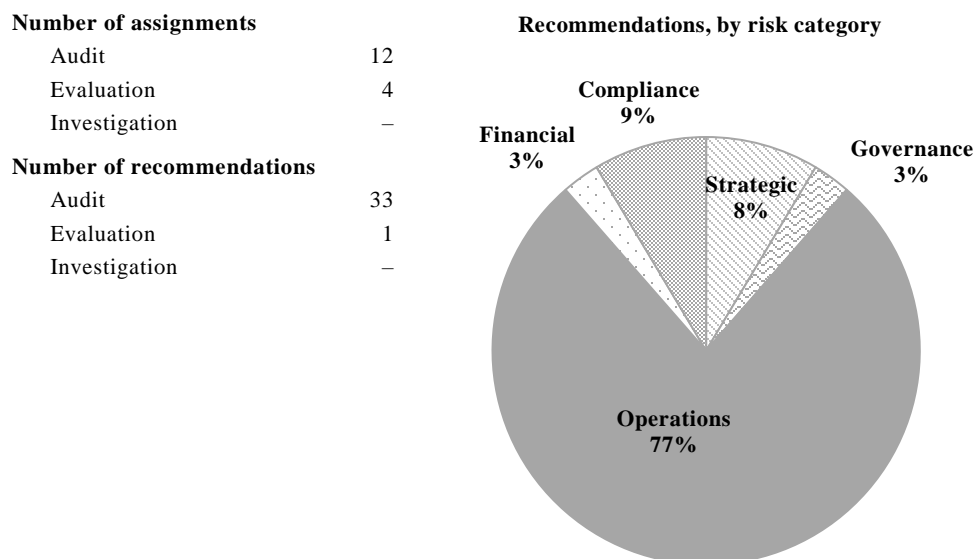
<sup>a</sup> Some assignments cover more than one priority area.

<sup>b</sup> Includes cases of implementing partner fraud and corruption.

**1. Implementation of the reforms of the management and development pillars**

16. A total of 16 assignments (12 audits and 4 evaluations) were focused on matters related to the reforms of the management and development pillars and contained 34 recommendations for improvement that were focused mainly on addressing risks that could impact the planning and implementation of and compliance with various aspects of reforms (categorized as strategic, operations and compliance risks, respectively, in figure II).

Figure II  
**OIOS coverage of management and development pillar reforms**



*Selected results: development pillar*

17. In support of development pillar reform, the Inspection and Evaluation Division of OIOS assessed the support of the resident coordinator system to enabling coherent United Nations policy advice (IED-23-019). In the evaluation, it was found that resident coordinators had effectively engaged and leveraged relevant expertise to enable integrated and coherent policymaking that was aligned with Member State needs. The advice provided had contributed to enhanced government capacity to advance progress on the Sustainable Development Goals. However, integrated policy approaches were, at times, hindered by structural impediments and limited capacity to collaborate on strategic approaches. This was due partly to disparate United Nations entity funding arrangements and programming, funding shortfalls and the lack of expertise on normative issues and integrated policy approaches. OIOS did not issue recommendations but advised the Development Coordination Office: to prepare evidence-based assessments of the impact of the funding shortfall on the resident coordinator system's capacity to enable and support coherent policy advice; and to continue to explore greater opportunities for collaboration and synergies with entities of the United Nations Sustainable Development Group to alleviate the resource gap.

18. In the triennial review (IED-23-020) of the implementation of the recommendations contained in the earlier OIOS evaluation<sup>2</sup> of the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, it was determined that the implementation of the recommendation to strengthen inter-agency coordination mechanisms had helped to embed stronger accountability for outcomes by sensitizing United Nations system entities on the priorities of the least developed countries, landlocked developing countries and small island developing States and promoting the integration of those priorities into their workplans, frameworks and activities on the ground. The Office had also implemented the recommendation to enhance knowledge management, resulting in markedly improved information storage, management and sharing within the Office, more efficient workstreams and the strengthening of the organization and management of tasks, in particular for large events. Two recommendations (relating

<sup>2</sup> E/AC.51/2021/2.



to an overarching advocacy strategy and the systematic incorporation of gender and human rights into the work of the Office and its publications) have not yet been fully implemented.

19. In the audit of the management of the Regional Office of the Development Coordination Office for Latin America and the Caribbean and Resident Coordinator Offices in Colombia, Guatemala and Panama (2024/026), OIOS concluded that the offices were leading and enabling coordination with host country authorities and providing leadership and substantive support to United Nations country teams, the national-United Nations joint steering committees and strategic results groups. However, there was a need to strengthen the positioning of strategic results groups to facilitate adequate stakeholder coordination of priorities outlined in the frameworks. The visibility of issue-based coalitions needed to be increased to enhance their value addition in strengthening synergies and coherence of the United Nations at the regional level. Two recommendations addressed risks related to strategic planning, and three recommendations addressed operational risks pertaining to risk management, project approval and mandatory training.

*Selected results: management pillar*

20. During the reporting period, the Internal Audit Division issued 22 recommendations (4.5 per cent of all audit recommendations) aimed at strengthening accountability through the transparent exercise of delegation of authority. Results from dedicated audits at the United Nations Conference on Trade and Development (2023/063), the United Nations Office at Nairobi (2023/065), the United Nations Office at Geneva (2023/071), the United Nations Environment Programme (2024/001) and the United Nations Office at Vienna and the United Nations Office on Drugs and Crime (UNODC) (2024/015) showed that, overall, the new delegation of authority framework supported programme delivery and improved efficiency. Controls over the management of subdelegations needed to be strengthened, including through better alignment of authorities with responsibilities and related Umoja roles. Entities needed to enhance their monitoring of performance against established indicators. There was also a need for timely reporting and follow-up on exceptions to human resources administrative instructions.

21. In the audit of reform management at the Office for the Coordination of Humanitarian Affairs (2023/075), it was noted that the Office had initiated various reforms and change processes to improve its operational effectiveness. However, there was insufficient oversight and lack of clarity on roles and responsibilities in implementing the change processes. The decision to relocate some Headquarters functions and posts was not supported by adequate rationale, and detailed analysis of both short-term and long-term cost implications of the relocation had not been conducted. Five of six recommendations were focused on addressing operational risks related to staffing and the location of the Office's functions.

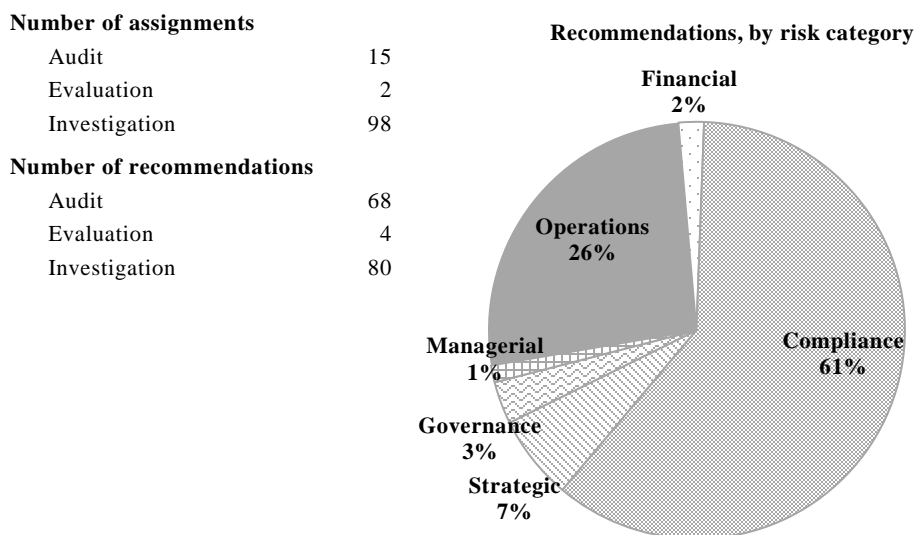
22. OIOS continued to also support efforts aimed at strengthening evaluation in the Secretariat, providing evaluation methodological guidance and quality assurance support to Secretariat entities and to the wider Organization, including through collaboration with the Department of Management Strategy, Policy and Compliance, and by enhanced evaluation knowledge-sharing through the production of evaluation newsletters and evaluation synthesis reports.

**2. Strengthening of organizational culture**

23. A total of 115 assignments (15 audits, 2 evaluations and 98 investigations) were focused on matters related to organizational culture. These assignments resulted in 152 recommendations that were focused on addressing risks of staff misconduct and

lack of compliance with policies (both categorized as compliance risks in figure III) and ineffective implementation of programmes or initiatives aimed at strengthening organizational culture (categorized as operations risks).

Figure III  
**OIOS coverage of organizational culture**



#### *Selected results*

24. In the audit of the financial disclosure programme managed by the Ethics Office (2023/097), it was concluded that the programme effectively contributed to proactively detecting and managing conflicts of interest. However, entities did not systematically identify staff with high-risk conflicts of interest for participation in the programme, and there was inadequate completion of the ethics mandatory training by heads of entities. OIOS made 11 recommendations aimed at improving compliance with and implementation of the programme.

25. In the audit of the compliance function in the Department of Safety and Security (2023/078), OIOS made nine recommendations to facilitate the planning, coordination and monitoring by the Department of the implementation of standard security policies and procedures throughout the United Nations security management system.

26. In the evaluation of the implementation of a flexible workplace at United Nations Headquarters (A/78/225), OIOS found that by implementing the flexible workplace project at Headquarters, the United Nations had created additional capacity as planned and achieved significant cost savings on office leases and other operating expenditures. The flexible workplace had also enhanced the Organization's business continuity and resilience and contributed to environmental sustainability by reducing greenhouse gas emissions generated. However, implementation of a flexible workplace had not demonstrably improved staff productivity and well-being, and existing issues relating to noise, lack of privacy and inadequate enclosed space, if left unaddressed, could have a negative impact on staff productivity and well-being. Those issues would require adjustments to both space design and the behaviours of staff in the flexible workplace. OIOS made two recommendations to address operational risks relating to determining and implementing optimal occupancy levels while addressing noise and privacy issues.

27. In its evaluation of the methods and work of the International Residual Mechanism for Criminal Tribunals (IED-23-014), as part of an assessment of the relevance, effectiveness and coherence of the outcomes achieved as a result of the Mechanism discharging its residual functions, OIOS made two recommendations aimed at addressing operational risks and to ensure that the Mechanism employed best practices and lessons learned as it continued with its closure of field offices and realignment of client support functions. Two additional recommendations addressed governance and strategic risks related to clarifying roles and responsibilities for the relocation of acquitted and released persons and for strengthening partnerships with the United Nations system.

28. Excluding those pertaining to procurement and implementing partner fraud (addressed below in the section on procurement and supply chain management), during the reporting period, OIOS received 472 reports relating to Secretariat entities, of which 107 were assigned for investigation, 193 had been or were being referred to other entities, 155 were filed for information and 17 remained under review. The most common issues reported were prohibited conduct<sup>3</sup> (60 per cent), personnel-related matters (49 per cent), and fraud and corruption (23 per cent). OIOS issued 98 investigation reports pertaining to Secretariat entities during the reporting period (not including those relating to procurement and implementing partner fraud, which are presented in the next section).

29. For example, case No. 0414/22 involved a report that a staff member had submitted official travel expense reports for travel dates that conflicted with other travel and leave periods. OIOS found evidence supportive of fraud in relation to 23 travel expense reports, amounting to a total estimated loss to the Organization of \$117,633.

30. In case No. 0699/22, involving a report of unauthorized outside activity by a staff member, OIOS found that the staff member had, without authorization, published several written works, including with the benefit of proprietary United Nations information gained through their United Nations service.

31. Case No. 0038/24 involved a report that a staff member had engaged in misrepresentation when applying to a new position, with OIOS finding that the staff member had failed to disclose that they had previously been the subject of an investigation and received a disciplinary measure following a disciplinary process. In addition, OIOS established that the staff member had failed to obtain medical clearance, a mandatory requirement for their job, for a period of 10 years.

32. Cases investigating prohibited conduct included case No. 0130/22, which involved a report that a staff member had created an intimidating, hostile and offensive working environment and had harassed other staff members. OIOS found that the staff member had behaved aggressively towards staff members and had tried to have a staff member's employment terminated by unjustifiably characterizing them as an underperformer, placing them on short contract extensions and manufacturing an unsubstantiated complaint of misconduct against them.

33. Case No. 0103/24 involved a report that a staff member had been a victim of racial discrimination, implicating vendor employees working at United Nations premises. Specifically, it was reported that the vendor employees had made noises towards a staff member, which the staff member had interpreted as ridiculing the staff member's ethnic origin.

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<sup>3</sup> One complaint may contain multiple types of possible misconduct. Prohibited conduct includes discrimination, harassment, including sexual harassment, and abuse of authority.

34. Case No. 1055/22 involved a series of complaints alleging various incidents of harassment, discrimination and abuse of authority by a supervisor. OIOS found that actions by the supervisor were perceived by staff as intrusive, humiliating and intimidating, and that the supervisor had used gender discriminatory language. OIOS further found that the supervisor, after being informed about the complaints, had sought to identify the complainants, despite management’s instructions not to do so.

35. In all cases, OIOS transmitted its findings to the relevant decision maker, including the Office of Human Resources and/or the Office of Legal Affairs, for appropriate action.

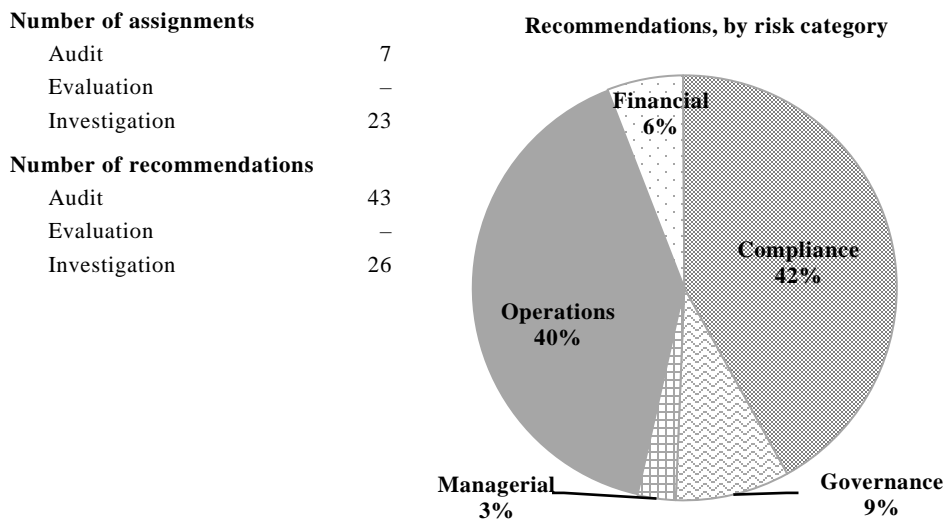
36. OIOS also supported the Organization’s efforts to address racism and racial discrimination. In collaboration with the Special Adviser on Addressing Racism in the Workplace and the Anti-Racism Office, OIOS investigators received training on investigating claims of racism and racial discrimination. OIOS participated in discussions on reviewing the Organization’s accountability, internal justice and human resources policies and processes. OIOS will continue to work in close consultation with the Special Adviser and with other relevant offices in the Department of Management Strategy, Policy and Compliance to ensure that OIOS investigations are sensitive to, and aligned with, the Organization’s strategy to address racism.

37. OIOS also 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.

**3. Procurement and supply chain management**

38. A total of 30 assignments (7 audits and 23 investigations) were focused on matters related to procurement and supply chain management. OIOS issued 69 recommendations for improvement that were focused mainly on addressing risks of lack of compliance with procurement-related policies and inefficient and ineffective procurement activities (categorized, respectively, as compliance and operations risks in figure IV).

Figure IV  
**OIOS coverage of procurement and supply chain management**



*Selected results*

39. In its audit of procurement at the United Nations Environment Programme (2023/029), OIOS concluded that there was a need to improve procurement planning and performance monitoring, with six of the seven recommendations aimed at addressing managerial and operational risks relating to roles and responsibilities of personnel involved in procurement, procurement planning, selection of service providers, and vendor performance management.

40. In the audit of procurement and management of selected contracts (2023/046), which covered the Secretariat as a whole, it was concluded that the procurement of information and communications technology (ICT) services contracts had not been sufficiently competitive, and the needs assessment conducted in developing the requirements for the solicitation had not been driven by reliable data. The contractors' performance had not been properly evaluated, and there were uncollected discounts estimated by OIOS at \$2.5 million, for which the Office of Information and Communications Technology had initiated a request for applicable volume discounts for invoiced amounts for prior years. Of the 12 recommendations issued, 6 were aimed at addressing operational risks pertaining to needs assessment, procurement planning and contract management, and 2 recommendations were related to cost savings and recovery.

41. In its audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo (2023/041), OIOS identified the need to strengthen some aspects of planning, performance monitoring and project management, with one of the six recommendations aimed at ensuring that: (a) implementing partners were selected in a timely manner; (b) justifications for not conducting competitive selection and all other aspects of the selection process were clearly documented; and (c) financial capacity assessments were conducted and the implementing partners sensitized on financial management issues, as appropriate.

42. The audit of the delegation of authority framework at the United Nations Office at Vienna and the United Nations Office on Drugs and Crime (2024/015) resulted in a recommendation to address a need for the United Nations Office at Vienna and UNODC to review and clearly document the procurement authority delegated to field offices and establish mechanisms for reviewing and amending the level of delegated authority as appropriate.

43. In the audit of the strategic heritage plan at the United Nations Office at Geneva (2024/016), it was noted that vendor performance evaluation needed to be strengthened and that lessons learned from contract management needed to be fully addressed. The eight recommendations were focused on improving operational efficiency and effectiveness, including by ensuring that vendor performance evaluation reports were finalized and that clear action plans for dealing with performance issues were developed.

44. In the audit of the renovation of the Africa Hall and visitors centre construction projects in the Economic Commission for Africa (2024/023), it was noted that the Economic Commission for Africa had implemented earlier OIOS recommendations aimed at strengthening risk management (including by ensuring procurement unit staff were appropriately certified) and establishing key performance indicators for different stages of the procurement process. The three recommendations resulting from the audit were aimed at enhancing governance of the handover process to enable a seamless transition from renovation to operation of the Africa Hall.

45. In the audit of the seismic mitigation retrofit and life-cycle replacements project in the Economic and Social Commission for Asia and the Pacific (2024/031), it was found that the Commission faced challenges that had led to a delay in phase 1 of the

project. The audit issued two recommendations, including one for the Commission to conduct a detailed assessment to improve performance and prevent further delays during phase 2.

46. During the reporting period, the Investigations Division received 63 reports relating to procurement fraud (excluding those relating to peace operations), of which 13 were assigned for investigation, 36 had been or were being referred to other entities, 11 were filed for information and 3 remained under review. The most common issues reported were procedural irregularities (33 per cent), undeclared conflicts of interest (16 per cent) and contractual disputes (10 per cent).

47. For example, case No. 0340/23 involved a report that a staff member had engaged in fraud. OIOS found that the staff member had created and approved fraudulent purchase orders issued to two purported consultants, which resulted in the payment of a total of \$40,600. In addition, OIOS established that the staff member had misrepresented their prior employment history, engaged in outside activities and used the Organization's emblem and letterhead in private correspondence without authorization. The staff member resigned during the investigation. OIOS transmitted its findings to the Office of Human Resources and to the Office of Legal Affairs for appropriate action.

48. Case No. 0328/23 involved a report that a company, contracted to provide fuel, food rations and associated services to two peacekeeping missions, had breached its contract. The Organization was unable to recover the associated losses incurred when it called on performance guarantees, as the bank purportedly involved in their issuance had gone into liquidation. In the investigation, OIOS found that the performance guarantees were likely fraudulent.

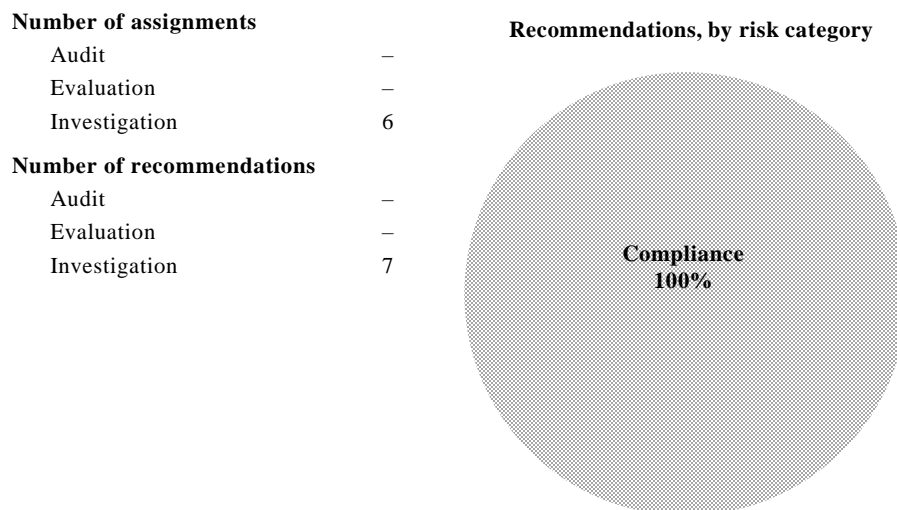
49. Case No. 0705/21 involved a report that a staff member had falsified invoices relating to a retreat and had retained the misappropriated funds. In the investigation, OIOS found evidence that the staff member had obtained and submitted inflated invoices for services received and had retained the residual funds.

50. In case No. 0923/22, OIOS investigated claims that a service contract holder had misappropriated daily subsistence allowances from some workshop participants and had requested a fee from a company and a local organization to register them as vendors. The subject's contract was terminated prior to the finalization of the investigation.

#### **4. Protection against retaliation**

51. OIOS received two new 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](#)). Both investigations were completed. OIOS also continued to be an active participant in the review of the Organization's protection against retaliation framework, as set out in the bulletin.

Figure V  
**OIOS coverage of protection against retaliation**



52. In case No. 0005/23, involving a request for protection against retaliation, OIOS investigated a complaint that a staff member had been reassigned to a different function and had their functional title changed in retaliation for cooperating with an OIOS audit. In the investigation, it was found that the staff member's reassignment and the change to their title were related to the implementation of an audit recommendation and that there was no evidence connecting these decisions to the staff member's cooperation with the audit.

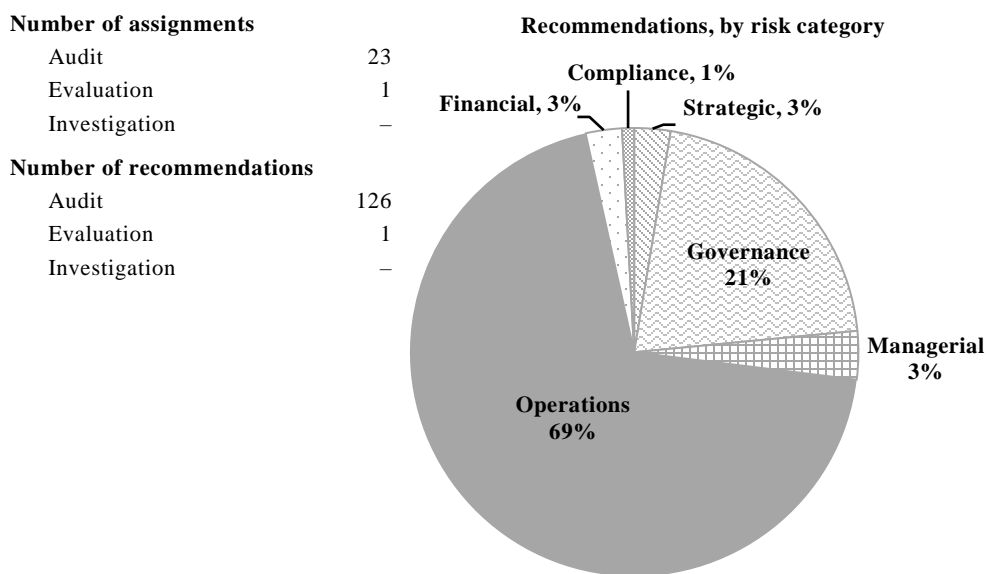
53. In case No. 0622/22, OIOS investigated a complaint that a staff member had had malicious complaints made against them in retaliation for cooperating with an investigation into a complaint of sexual exploitation and abuse. In the investigation, OIOS found evidence that the staff member had been targeted on account of their participation in the sexual exploitation and abuse investigation.

54. In case No. 1124/23, OIOS investigated a complaint that a staff member had been pressured to resign in retaliation for reporting possible recruitment irregularities. In the investigation, OIOS did not identify any connection between the staff member's report and the expiration of his contract with the Organization.

##### **5. Cross-cutting: Data Strategy of the Secretary-General for Action by Everyone, Everywhere**

55. A total of 24 assignments (23 audits and 1 evaluation) were focused on matters related to the Data Strategy of the Secretary-General for Action by Everyone, Everywhere and contained 127 recommendations for improvement to address operations and governance risks (see figure VI).

**Figure VI**  
**OIOS coverage of the Data Strategy of the Secretary-General for Action by Everyone, Everywhere**



*Selected results*

56. In the audit of management and security of websites and social media in the United Nations Secretariat (2023/102), OIOS identified the need to regularly review and update the database of social media accounts and strengthen the monitoring and detection of fake social media accounts and websites. It was found that the Secretariat lacked resources to ensure compliance with website accessibility standards and that there were no procedures to guide the preservation of information posted on social media accounts. Ten recommendations were issued to address various governance and operational risks identified in the audit.

57. In the audit of ICT governance, operations and security at the Office for the Coordination of Humanitarian Affairs (2023/030), OIOS concluded that there was a need to strengthen data analytics capabilities to support decision-making. The Office lacked a governance mechanism to guide and oversee ICT operations and initiatives across strategic and operational priorities and needed to conduct data responsibility assessments in all field offices to ensure the safe, ethical and effective management of data. The 12 recommendations addressed those, and other, governance and operational risks.

58. In the audit of the grant management system at the Office for the Coordination of Humanitarian Affairs (2024/032), OIOS identified the need to integrate the Office’s unified grant management system (OneGMS) with Umoja for enhanced financial integrity and effective allocation of funds. A dedicated reporting team was needed to enhance effective utilization of data platforms by users. The 10 recommendations were aimed at addressing the remaining, primarily operational, risks identified.

59. OIOS also continued its examination of cybersecurity preparedness in Secretariat entities, issuing 13 advisory reports aimed at strengthening controls over ICT governance and management of operational risks.

60. Beyond the data governance and cybersecurity aspects of the data strategy covered by the Internal Audit Division, in the midterm evaluation of the United



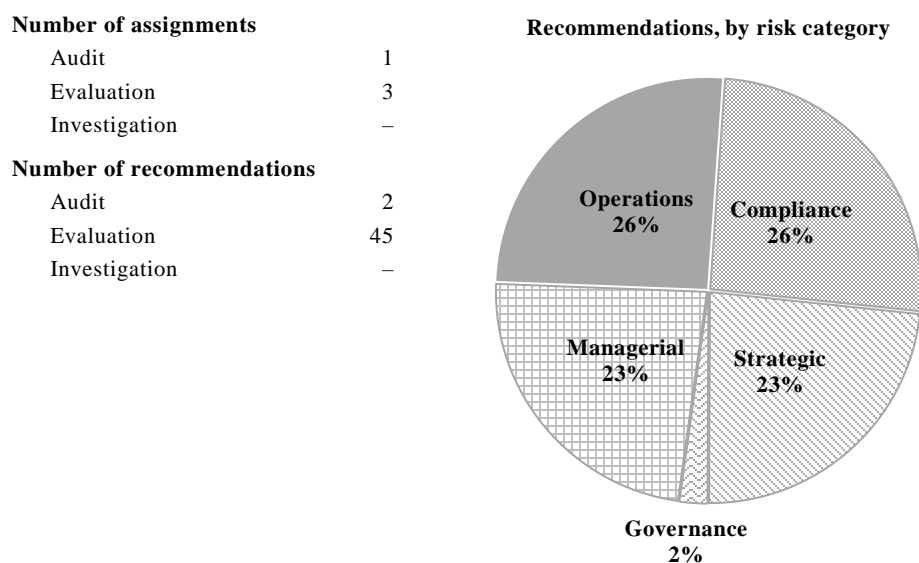
Nations Human Settlements Programme (UN-Habitat) Strategic Plan 2020–2025 (IED-24-009), OIOS noted that, in an increasingly data-driven world, UN-Habitat should leverage its mandate and expertise in addressing the critical urban data and knowledge gaps, including by strengthening its core data and statistical capabilities and coherence in data practices and applications. One of the six recommendations resulting from the evaluation was specifically aimed at addressing that issue.

## 6. Cross-cutting: Sustainable Development Goals

61. A total of four assignments directly addressed support for the Sustainable Development Goals, resulting in 47 recommendations that covered a range of different risks (see figure VII).

Figure VII

### OIOS coverage of support for the Sustainable Development Goals



#### Selected results

62. In the audit of activities of the Statistics Division in supporting countries to strengthen their national statistical systems (2023/056), it was concluded that the capacity-building activities for Member States' national statistical systems, in particular regarding the Sustainable Development Goals, were generally aligned with the Division's mandate. However, the criteria for selecting countries to participate in the projects resulted in the exclusion of some of the neediest countries owing to their limited capacity. Project management, including financial reporting and document management, needed to be improved. The eight OIOS recommendations addressed those and other predominantly managerial and operational risks.

63. In the evaluation of the regular programme of technical cooperation (IED-23-007), OIOS found that the programme had contributed substantially to Member State capacity development and policymaking, including through the formulation, revision and implementation of national plans, strategies and laws. However, coordination between United Nations entities through the resident coordinator system needed strengthening, including with regard to sharing lessons learned and improving the evaluation of the programme's contributions to outcomes. OIOS made four recommendations to address those managerial and operational risks.

64. In the midterm evaluation of the UN-Habitat Strategic Plan 2020–2025 (IED-24-009), OIOS found that the Plan responded to the needs and priorities of

stakeholders and that UN-Habitat had made significant contributions to improving the lives of beneficiaries and strengthening the capacities of government counterparts. However, implementation of the Plan would be improved through better prioritization and allocation of resources and associated monitoring of results, as well as the clarification of accountability. The six recommendations addressed the primarily strategic and operational risks outlined in the report.

65. In the evaluation of the United Nations Regional Office for Central Africa and the United Nations Office for West Africa and the Sahel (IED-24-008), OIOS found that the two offices had contributed to positive outcomes related to conflict prevention in both their good offices and regional functions, and had also effectively advocated for the consideration of women and the environment in conflict prevention. However, their contributions would be enhanced through improved joint work planning, clarification of roles and responsibilities, and better alignment with United Nations country-level programming. The three recommendations were focused on the development of a strategy for broadened engagement with external groups, strengthened use of political analyses to identify advocacy opportunities, and the strengthening of partnerships with regional organizations.

## **B. Coverage of other entities**

### **Office of the United Nations High Commissioner for Refugees**

66. During the reporting period, OIOS conducted a total of 26 assignments that were focused on matters related to UNHCR country operations, procurement and supply chain, implementation of reforms and organizational culture and issued 160 recommendations, of which 92 (58 per cent) were related to operational risk and 26 (16 per cent) were related to strategic risk.

67. The completed assignments consisted of: (a) nine headquarters, thematic and ICT audits; (b) four reports to first-line entities with substantive findings identified during the thematic audits conducted in 2023; (c) two regional bureaux audits; and (d) 10 country operations audits. Further details can be found in the OIOS annual report on its internal audit activities in UNHCR.<sup>4</sup>

### **United Nations Joint Staff Pension Fund**

68. 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.

69. During the reporting period, OIOS conducted a total of six audit assignments, focusing on matters related to data governance and data management, strengthening of organizational culture, and procurement and supply chain management, and issued 41 recommendations, of which 32 (78 per cent) were related to operational risks. OIOS also issued seven investigation reports pertaining to the Fund.

### **Other non-Secretariat entities**

70. During the reporting period, the Office provided oversight services to various other entities outside the Secretariat, issuing five audit reports (including to the International Trade Centre, the secretariat of the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa, the secretariat of the United Nations

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<sup>4</sup> The report on the activities of UNHCR in 2023/24 is not yet available; the report on the activities of UNHCR in 2022/23 is available in document [A/AC.96/74/7](#).

Framework Convention on Climate Change and the World Tourism Organization) and 47 investigations (including to the International Civil Aviation Organization, the United Nations Development Programme, the secretariat of the United Nations Framework Convention on Climate Change, the United Nations Global Compact, the United Nations Institute for Training and Research, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Health Organization). A list of these activities is provided in the addendum to the present report ([A/79/309 \(Part I\)/Add.1](#)).

## **VI. Status of OIOS recommendations**

71. OIOS issued 252 internal audit, inspection, evaluation and investigation reports, containing 706 recommendations, to 51 Secretariat entities and other organizations covered by its work (excluding those relating to peace operations).

72. Almost all recommendations (702 out of 706, or 99.4 per cent) were accepted. During the reporting period, 707 recommendations were closed (58 per cent of which had been issued in preceding reporting periods). OIOS will continue to engage with management to support the process around closure of recommendations, so that the risks identified by OIOS activities are addressed in a more timely and efficient manner. A detailed analysis of recommendation trends is presented in the addendum to the present report ([A/79/309 \(Part I\)/Add.1](#)).

## **VII. Mandated reporting requirements**

### **A. Construction activities**

73. 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 the Economic Commission for Africa premises in Addis Ababa and of the seismic mitigation retrofit and life-cycle replacements project at the Economic and Social Commission for Asia and the Pacific premises in Bangkok. Information on the key findings is contained in paragraphs 44 and 45 of the present report.

### **B. Procurement**

74. 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 38–50 of the present report.

### **C. Other reports**

75. OIOS issued five other oversight reports to governing bodies, namely: three OIOS triennial review evaluation reports; a report on the OIOS evaluation of the implementation of a flexible workplace at United Nations Headquarters; and a report on the OIOS evaluation of the methods and work of the International Residual Mechanism for Criminal Tribunals.