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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

Addendum

Summary

The present addendum is a supplement to the overview of the activities of the Office of Internal Oversight Services (OIOS) that is provided in document [A/79/309 \(Part I\)](#). In the addendum, information is provided about the recommendations issued by OIOS from 1 July 2023 to 30 June 2024. Also included is an analysis of open recommendations as at 30 June 2024, with an additional focus on critical recommendations and recommendations with financial implications, 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 \(Part II\)](#).



Abbreviations and acronyms

CTED	Counter-Terrorism Committee Executive Directorate
DCO	Development Coordination Office
DESA	Department of Economic and Social Affairs
DGACM	Department for General Assembly and Conference Management
DGC	Department of Global Communications
DMSPC	Department of Management Strategy, Policy and Compliance
DOS	Department of Operational Support
DPO	Department of Peace Operations
DPPA	Department of Political and Peacebuilding Affairs
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICAO	International Civil Aviation Organization
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
OAJ	Office of Administration of Justice
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Office for Disarmament Affairs
OHCHR	Office of the United Nations High Commissioner for Human Rights
OHRLLS	Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OSRSG-CAAC	Office of the Special Representative of the Secretary-General for Children and Armed Conflict

OSRSG-SVC	Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict
UNCCD	United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNDRR	United Nations Office for Disaster Risk Reduction
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNGC	United Nations Global Compact
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNISFA	United Nations Interim Security Force for Abyei
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-OIM	United Nations Joint Staff Pension Fund Office of Investment Management
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCA	United Nations Regional Office for Central Africa
UNOCT	Office of Counter-Terrorism
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOV	United Nations Office at Vienna
UNOWAS	United Nations Office for West Africa and the Sahel
UNSOS	United Nations Support Office in Somalia
UN Tourism	World Tourism Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
WHO	World Health Organization

I. Introduction

1. Although the focus of part I of the annual report (A/79/309 (Part I)) excludes OIOS oversight coverage of the Secretariat's peace operations activities (which are covered in part II of the annual report, which is issued in February each year), the present addendum provides a broad statistical overview of all OIOS recommendations issued during the reporting period, and of the status of OIOS recommendations at the end of the reporting period.
2. For the purposes of the addendum, entities have been grouped into four categories: Secretariat entities, excluding those involved in peace operations; Secretariat peace operations entities; other entities, which includes non-Secretariat United Nations entities covered by OIOS oversight activities; and UNJSPF, including the Pension Administration and the Office of Investment Management.
3. The present addendum consists of six sections and an annex: the present introduction (section I); an analysis of the subset of recommendations and reports issued between 1 July 2023 and 30 June 2024 that pertain to OIOS activities excluding the Secretariat's peace operations activities (section II and the annex); an analysis of all recommendations issued between 1 July 2023 and 30 June 2024 (section III); an analysis of all open recommendations (section IV); a further analysis of all critical recommendations (section V); and a list of recommendations with financial implications (section VI).

II. Analysis of recommendations and reports issued between 1 July 2023 and 30 June 2024, excluding the Secretariat's peace operations activities

4. Between 1 July 2023 and 30 June 2024, OIOS issued 706 recommendations, contained in 252 oversight reports (see annex), to entities not related to the Secretariat's peace operations activities, accounting for around 71 per cent of all OIOS reports, and 50 per cent of all OIOS recommendations, issued over that period.
5. Of the 706 recommendations, 56 per cent were issued to the Secretariat, 7 per cent issued to UNJSPF and 37 per cent to other entities. Around 69 per cent of the recommendations arose from internal audits, 24 per cent from investigations and 7 per cent from inspection and evaluation activities.
6. OIOS aligns its internal oversight activities with the enterprise risk management frameworks of the Secretariat, UNJSPF and other entities to which it provides internal oversight services, developing a risk-based workplan that is focused on areas of higher risk to the strategic management, governance and operations of those entities.
7. Of the 538 audit and inspection and evaluation recommendations issued during the period, about 42 per cent were issued with a view to improving programme management, including the planning, budgeting, implementation and monitoring and evaluation of programmatic activities and projects. Other areas of frequent focus included information technology and data management (28 per cent), strategic communication and outreach (7 per cent), strategic management and governance (5 per cent), human resources management (5 per cent), and procurement and supply chain management (5 per cent).
8. Of the 706 recommendations, 1 was deemed critical, meaning that it required the immediate attention of management since failure to take action could have a critical or significantly adverse impact on the Organization. The remaining 705 recommendations were all deemed important, meaning that they required timely

attention from management. Further details on critical recommendations are provided in section IV.

9. Four important audit recommendations were not accepted during the period. They related to website accessibility standards (DGC in report 2023/102) and cybersecurity (DGACM in memorandum AT2023-550-01, DSS in memorandum AT2023-500-01 and OLA in memorandum AT2023-521-01).

III. Analysis of all recommendations issued between 1 July 2023 and 30 June 2024

10. In addition to the 252 reports and 706 recommendations mentioned above, OIOS issued a further 104 reports containing 700 recommendations to entities involved in Secretariat peace operations. Between 1 July 2023 and 30 June 2024, OIOS therefore issued a total of 1,406 recommendations, contained in 356 oversight reports, to all entities covered by its activities (see table 1).

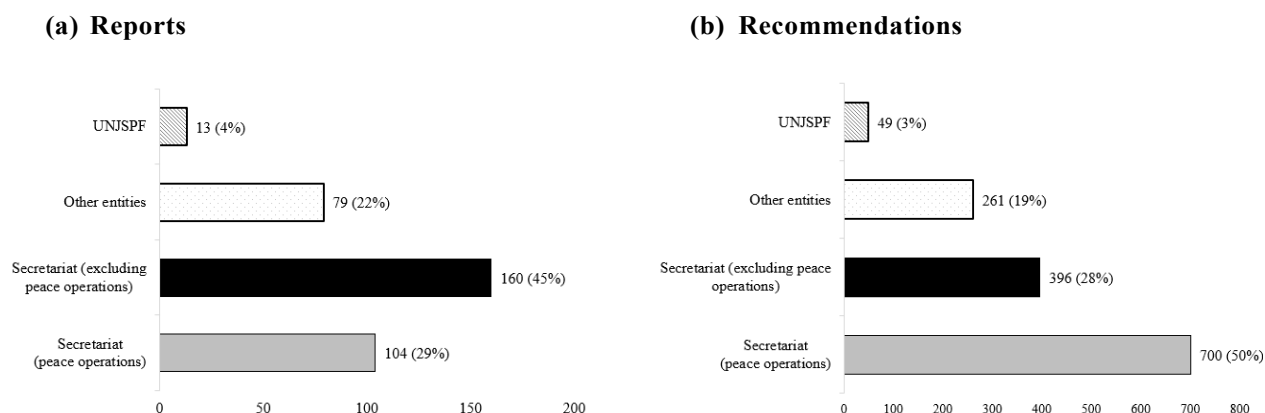
Table 1
Reports and recommendations issued between 1 July 2023 and 30 June 2024

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities^a</i>	<i>UNJSPF</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
Reports issued	160	79	13	252	104	356
Audit	39	31	6	76	53	129
Inspection and evaluation	11	1	–	12	4	16
Investigation	110	47	7	164	47	211
Recommendations	396	261	49	706	700	1 406
Audit	233	213	41	487	316	803
Inspection and evaluation	51	–	–	51	15	66
Investigation	112	48	8	168	369	537

^a Includes reports and recommendations issued to UNHCR.

11. An analysis of the recommendations issued and the implementation status of previous recommendations is provided in the remainder of the present addendum for all entities covered by OIOS activities, that is all Secretariat entities not relating to peace operations, other entities to which OIOS provides oversight services, UNJSPF and Secretariat peace operations entities (see figure I).

Figure I
Reports and recommendations issued between 1 July 2023 and 30 June 2024



IV. Analysis of open recommendations

A. Closure of recommendations

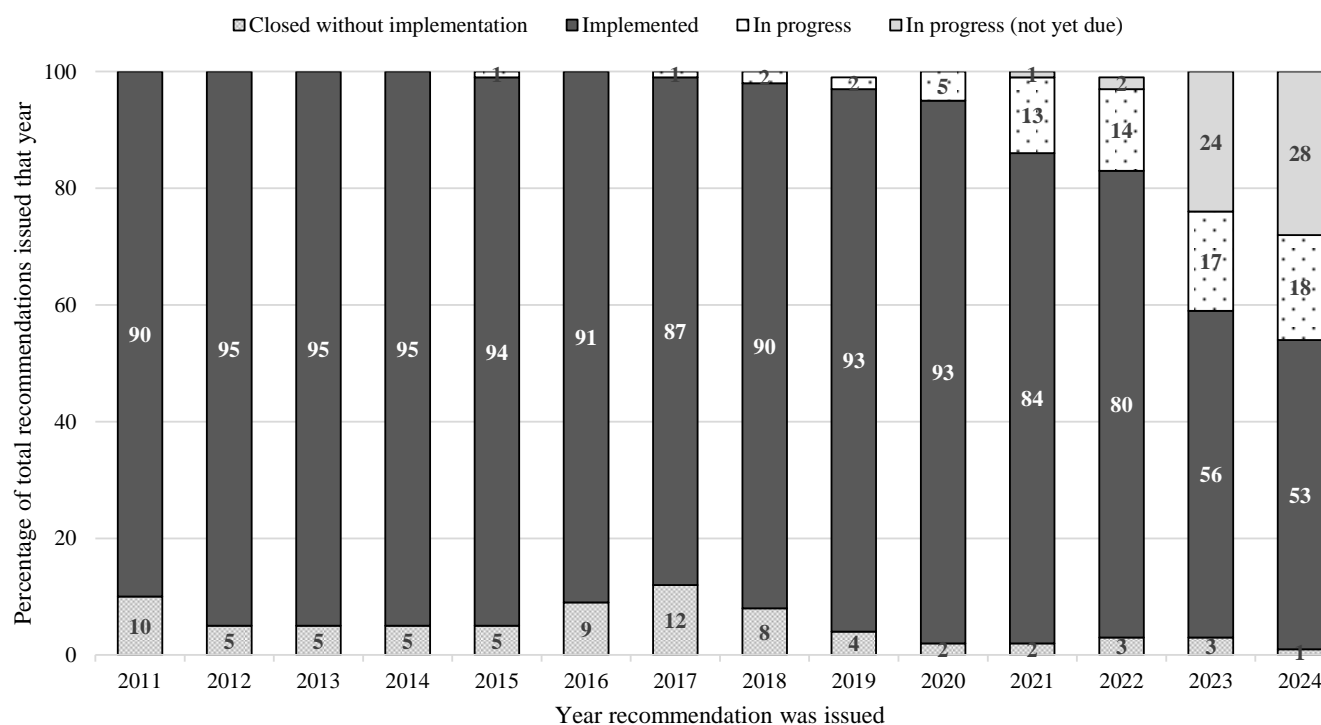
12. OIOS closed 1,546 recommendations during the reporting period. Of those, 793 (51 per cent) were issued during the current period and 753 (49 per cent) had been issued previously. A total of 1,209 recommendations were open as at 30 June 2024.

Table 2
Status of open recommendations at 30 June 2024

	Secretariat (excluding peace operations)	Other entities	UNJSPF	Subtotal	Secretariat (peace operations)	Total
Open as at 1 July 2023	598	148	49	795	554	1 349
Critical	8	–	–	8	2	10
Important	590	148	49	787	552	1 339
+ Issued between 1 July 2023 and 30 June 2024	396	261	49	706	700	1 406
Critical	–	1	–	1	1	2
Important	396	260	49	705	699	1 404
- Closed between 1 July 2023 and 30 June 2024	453	205	49	707	839	1 546
<i>Issued during the current period</i>	<i>174</i>	<i>95</i>	<i>28</i>	<i>297</i>	<i>496</i>	<i>793</i>
Critical	–	–	–	–	–	–
Important	174	95	28	297	496	793
<i>Issued during previous periods</i>	<i>279</i>	<i>110</i>	<i>21</i>	<i>410</i>	<i>343</i>	<i>753</i>
Critical	1	–	–	1	2	3
Important	278	110	21	409	341	750
Open as at 30 June 2024	541	204	49	794	415	1 209
Critical	7	1	–	8	1	9
Important	534	203	49	786	414	1 200

13. Long-term trends show that more than 90 per cent of OIOS recommendations are eventually implemented, with an average of about 6 per cent of recommendations being closed without implementation (see figure II).

Figure II
Status of OIOS recommendations, by year recommendation was issued



Note: Includes some recommendations issued in 2021, 2022, 2023 and 2024 that are not yet due.

14. OIOS has made recent changes to the way it formulates its recommendations, so as to ensure that they are aimed at recommending actions that can be implemented within 24 months. The goal is to ensure that recommendations are not just implemented but are implemented in a timely manner, so that control weaknesses are quickly addressed and opportunities for performance improvements swiftly realized. The changes, coupled with improvements made to the way OIOS supports management in following up on the implementation of recommendations, are expected to result in fewer recommendations being closed without implementation and thus even higher overall implementation rates.

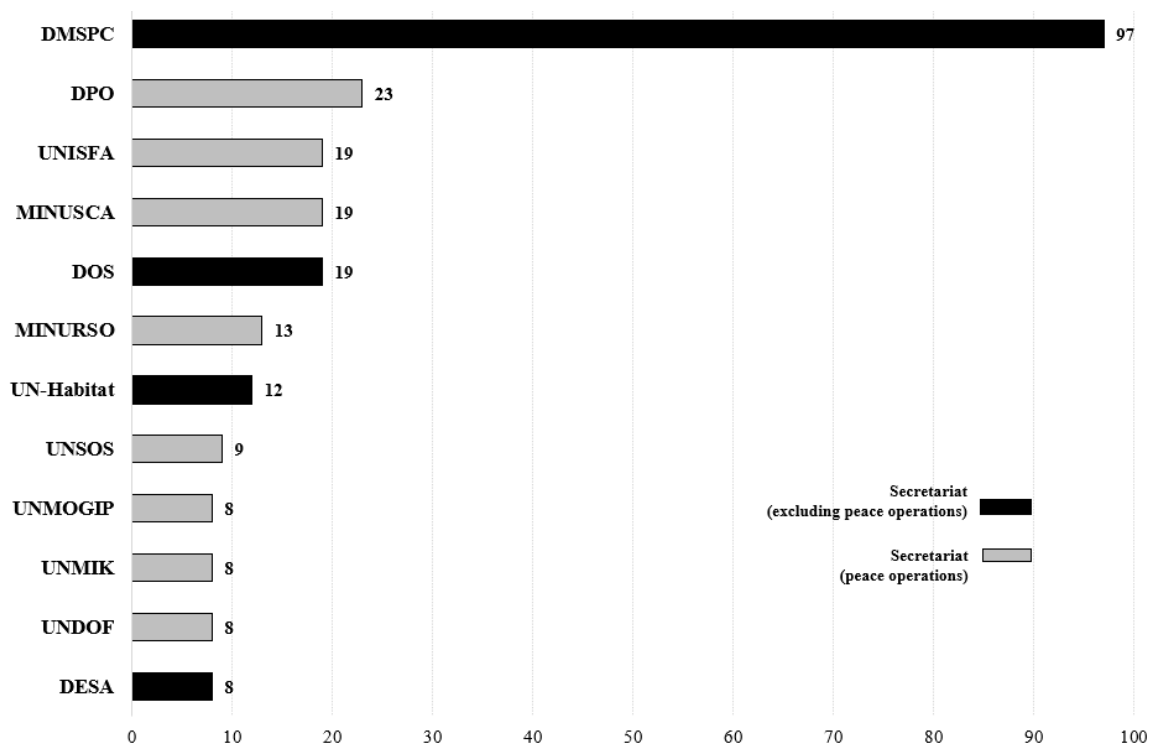
B. Timeliness of the implementation of recommendations

15. Of the 1,209 total OIOS recommendations open as at 30 June 2024, 613 (51 per cent) had been open for less than 12 months and 307 (25 per cent) for between 12 and 24 months. The remaining 289 (24 per cent) had been open for more than 24 months. About 52 per cent (624) of the currently open recommendations are still within their targeted date (that is, are not yet due) for implementation.

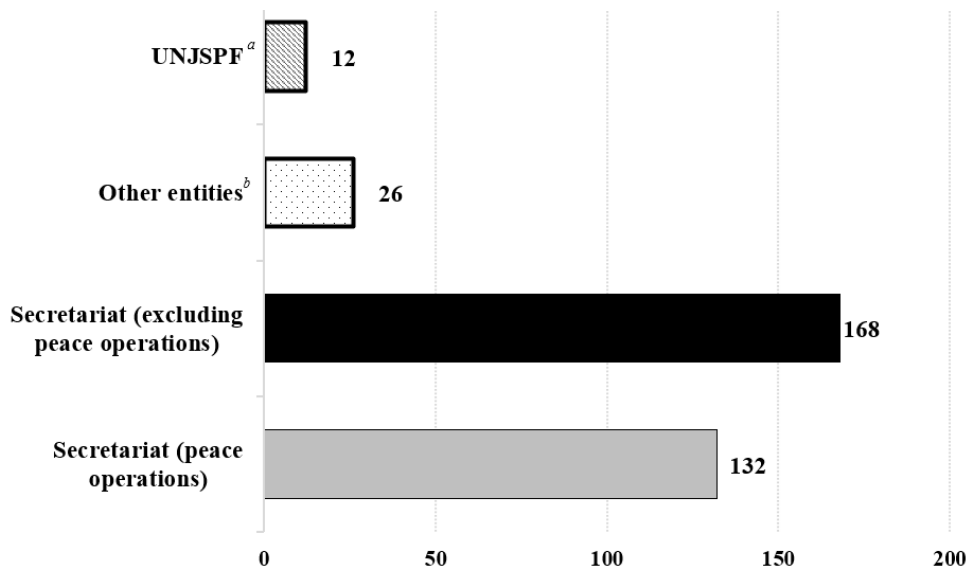
16. OIOS continues to engage with management in assessing the progress made towards the implementation of long-outstanding recommendations (that is, those recommendations that have been open for more than 24 months or that have missed their target dates by more than 12 months) and to agree on additional steps to ensure their implementation. The entities with the most long-outstanding recommendations as at 30 June 2024 are shown in figure III.

Figure III
Long-outstanding recommendations, as at 30 June 2024

(a) Secretariat entities with the most long-outstanding recommendations



(b) Long-outstanding recommendations, by entity type



^a Four recommendations pertained to Pension Fund administration and eight to UNJSPF-OIM.

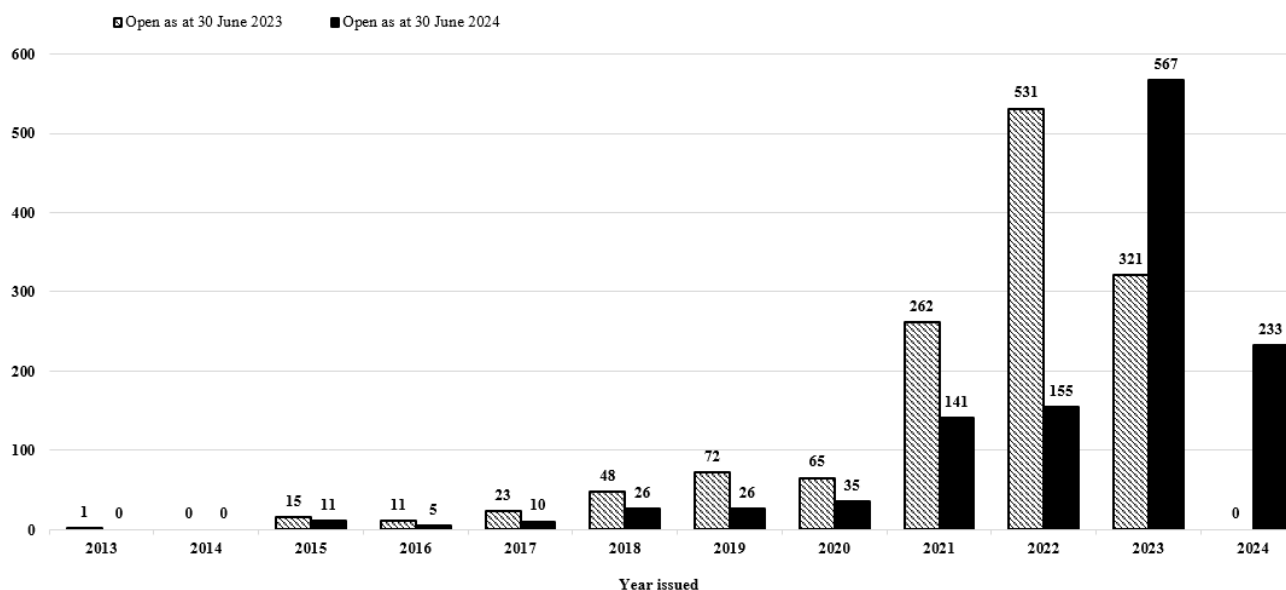
^b UNHCR accounted for 19 recommendations.

17. As a result of the measures described above, coupled with other recently implemented initiatives aimed at improving the monitoring of and reporting on the implementation of recommendations, the number and proportion of OIOS

recommendations that have remained open for extended periods of time have declined, with the proportion now standing at 9 per cent of currently open recommendations (a decrease of 4 percentage points since 30 June 2023). As shown in figure IV, as at 30 June 2024, 113 recommendations had been issued more than four years previously (that is, issued in 2020 or earlier), compared with the 170 as at 30 June 2023 that had been issued in 2019 or earlier. OIOS will focus in 2024 on working with entities to address those open recommendations from 2020 and earlier.

Figure IV

Open audit and evaluation recommendations as at 30 June 2024 compared with as at 30 June 2023, by year issued



V. Further analysis of critical recommendations

18. OIOS categorizes its recommendations as either critical or important, defined as follows:

- Critical recommendations address risk issues that require the immediate attention of management. Failure to take action could have a critical or significantly adverse impact on the Organization.
- Important recommendations address risk issues that require timely attention by management. Failure to take action could have a highly or moderately adverse impact on the Organization.

19. In assessing the extent to which a recommendation is critical, OIOS has recently adopted the scoring criteria now defined within the enterprise risk management framework of the Secretariat for the measurement of impact, likelihood and level of control effectiveness in mitigating risk. The goal is to facilitate the use by the Secretariat (and other entities) of OIOS recommendations in classifying and responding to risks identified during OIOS oversight work.

A. Critical recommendations issued during the reporting period

20. Two critical recommendations were issued during the reporting period (see table 3). One recommendation related to strategic risk was issued to UNHCR. Another recommendation related to operations risk was issued to UNISFA. Both entities accepted the recommendations and are taking action to implement them.

Table 3
Critical recommendations issued between 1 July 2023 and 30 June 2024

<i>Entity</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Target date</i>	<i>Implementation status</i>
UNHCR	One confidential recommendation (From the audit of the UNHCR multi-country office in Cameroon (final audit memorandum), issued on 6 September 2023)	Strategic	30 June 2024	In progress
UNISFA	The Acting Head of Mission and Force Commander, in consultation with DOS and DMSPC, needed to establish accountability for breach of rules and policies and potential financial losses pertaining to the delay in a new solicitation exercise for the camp management services contract and various irregularities related to the current contract; and UNISFA should draw lessons from that case to improve (a) compliance with rules and policies and (b) individual accountability of the UNISFA staff with responsibilities of managing and overseeing the procurement and contract implementation processes. (From the audit of procurement and contract management in UNISFA (2023/055), issued on 2 November 2023)	Operations	30 April 2024	In progress

B. Critical recommendations open as at 30 June 2024

21. Three critical recommendations were closed during the reporting period (see table 2). As a result, there remain nine critical recommendations open as at 30 June 2024 (see table 4).

Table 4
Status of open critical recommendations at 30 June 2024

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>UNJSPF</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
Time recommendations have been open	–	–	–	–	9
Less than 12 months	–	1	–	1	2
Between 12 and 24 months	6	–	–	–	6
More than 24 months	1	–	–	–	1
Overdue as at 30 June 2024	–	–	–	–	7
Past due date and open for less than 24 months	4	1	–	1	6
Past due date and open for more than 24 months	1	–	–	–	1

VI. Recommendations with financial implications

22. A summary of recommendations with financial implications is provided in tables 5 and 6. OIOS categorizes financial implications into several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction. OIOS includes only those recommendations for which it is possible to accurately quantify the dollar amounts associated with potential recoveries or expenditure reductions.

23. Recommendations with financial implications issued during the reporting period included an estimated \$2,987,285 in potential recoveries (see table 5). In addition, \$2,558,514 in recoveries were realized during the same period (see table 6).

Table 5
Recommendations with estimated financial implications, 1 July 2023 to 30 June 2024

(United States dollars)

<i>Entity</i>	<i>Report number</i>	<i>Description</i>	<i>Estimated amount^a</i>
DMSPC	2023/046	Recovery related to uncollected volume discounts	2 500 000
MINUSCA	2023/061	Recovery related to insurance premium for contingent-owned equipment vehicles	159 109
UNHCR	2023/044	Recovery related to duplicate assistance paid to caretakers of internally displaced persons.	29 010
UNMISS	2023/074	Expenditure reduction related to transportation for contractor supplies to field offices	280 000
UNOG	2023/087	Recovery related to overpayments of medical insurance claims for inactive members	19 166
Total			2 987 285

^a Based on estimates prepared by OIOS and, where appropriate, in consultation with the entities involved.

Table 6
Recommendations with realized financial implications, 1 July 2023 to 30 June 2024

(United States dollars)

<i>Entity</i>	<i>Report number</i>	<i>Description</i>	<i>Realized amount</i>
MINUSMA	2022/079	Recovery related to costs of food supplied to national support elements of troop and police-contributing countries	2 322 200
UNHCR	2022/076	Recovery related to overpayments to implementing partner and related to dues owed by other United Nations agencies, and savings as a result of rationalizing the number of health facilities	51 513
	2022/076	Recovery related to ineligible value added tax paid by a partner	2 700
	2018/097	Recovery related to overpayments under a construction contract	182 101
Total			2 558 514

Annex

Reports issued between 1 July 2023 and 30 June 2024

1. Between 1 July 2023 and 30 June 2024, OIOS issued 252 oversight reports (excluding those relating to peace operations), comprising 1 audit and 4 evaluation reports to the General Assembly, 73 internal audit reports, 2 audit advisory reports, 81 investigation reports, 76 investigation closure notices, 7 investigation advisory reports and 8 evaluation reports. OIOS also issued the report on the activities of OIOS for the period from 1 July 2023 to 30 June 2024 and its addendum to the General Assembly (see table below).

Reports issued between 1 July 2023 and 30 June 2024 (excluding peace operations)

A. Reports issued to the General Assembly or the Security Council

<i>Symbol</i>	<i>Issue date</i>	<i>Subject</i>
A/78/225	25 July 2023	Evaluation of the implementation of a flexible workplace at the United Nations Headquarters
A/78/301 (Part I) and A/78/301 (Part I)/Add.1	9 August 2023	Activities of the Office of Internal Oversight Services for the period from 1 July 2022 to 30 June 2023
E/AC.51/2024/2	28 February 2024	Triennial review of the implementation of recommendations on the programme evaluation of the Department of Economic and Social Affairs
E/AC.51/2024/3	28 February 2024	Triennial review of the implementation of recommendations made by the Committee at its sixty-first session on the evaluation of United Nations support for the New Partnership for Africa's Development provided by programme 9 through the Office of the Special Adviser on Africa, the Economic Commission for Africa and the Department of Global Communications
S/2024/199	29 February 2024	Evaluation of the methods and work of the International Residual Mechanism for Criminal Tribunals
E/AC.51/2024/4	1 March 2024	Triennial review of the implementation of recommendations made by the Committee at its sixty-first session on the inspection of the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)

B. Reports and advisories issued to programme managers by the Internal Audit Division

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
Secretariat				
DCO	6 October 2023	Inter-agency joint advisory engagement on the implementation of the business operations strategy (advisory)	–	–
	6 February 2024	Final audit memorandum: audit of cybersecurity preparedness at the United Nations Development Coordination Office (AT2023-910-01)	–	5
	28 June 2024	Audit of the management of the Regional Office of the Development Coordination Office in Latin America and the Caribbean and Resident Coordinator Offices in Colombia, Guatemala and Panama (2024/026)	–	5
DESA	7 November 2023	Audit of activities of the Statistics Division in supporting countries to strengthen their national statistical systems (2023/056)	–	8
	31 December 2023	Final audit memorandum: audit of cybersecurity preparedness at the Department of Economic and Social Affairs (AT2023-540-01)	–	10
DGACM	12 March 2024	Final audit memorandum: audit of cybersecurity preparedness at the Department for General Assembly and Conference Management (AT2023-550-01)	–	8
DGC	31 December 2023	Final audit memorandum: audit of cybersecurity preparedness at the Department of Global Communications (AT2023-580-01)	–	3
DMSPC, DOS	26 September 2023	Audit of procurement and management of selected contracts (2023/046)	–	12
DSS	20 December 2023	Audit of the compliance function in the Department of Safety and Security (2023/078)	–	9
	22 December 2023	Final audit memorandum: audit of cybersecurity preparedness at the Department of Safety and Security (AT2023-500-01)	–	11
ECA	22 December 2023	Audit of human resources management in the Economic Commission for Africa (2023/089)	–	9
	19 June 2024	Audit of the Africa Hall renovation project in the Economic Commission for Africa (2024/023)	–	3
EOSG	31 December 2023	Final audit memorandum: audit of cybersecurity preparedness at the Executive Office of the Secretary-General (AT2023-520-01)	–	3
ESCAP	28 June 2024	Audit of the seismic mitigation retrofit and life-cycle replacements project in the Economic and Social Commission for Asia and the Pacific (2024/031)	–	2
Ethics Office	19 October 2023	Final audit memorandum: audit of cybersecurity preparedness at the United Nations Ethics Office (AT2023-515-01)	–	4
	28 December 2023	Audit of the financial disclosure programme managed by the Ethics Office (2023/097)	–	11
OAJ	28 November 2023	Final audit memorandum: audit of cybersecurity preparedness at the Office of Administration of Justice (AT2023-900-01)	–	6

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
OCHA	8 August 2023	Audit of information and communications technology governance, operations and security at the Office for the Coordination of Humanitarian Affairs (2023/030)	–	12
	20 December 2023	Audit of reform management in the Office for the Coordination of Humanitarian Affairs (2023/075)	–	6
	6 March 2024	Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Nigeria (2024/007)	–	6
	28 June 2024	Audit of the Grant Management System at the Office for the Coordination of Humanitarian Affairs (2024/032)	–	10
ODA	17 November 2023	Audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office for Disarmament Affairs (2023/060)	–	4
OHCHR	19 September 2023	Audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo (2023/041)	–	6
OLA	24 January 2024	Final audit memorandum: Audit of cybersecurity preparedness at the Office of Legal Affairs (AT2023-521-01)	–	4
UNCTAD	12 December 2023	Audit of the delegation of authority framework at the United Nations Conference on Trade and Development (2023/063)	–	3
UNEP	4 August 2023	Audit of procurement at the United Nations Environment Programme (2023/029)	–	7
	29 September 2023	Audit of the United Nations Environment Programme's secretariat of the Basel, Rotterdam and Stockholm Conventions (2023/048)	–	7
	18 January 2024	Audit of delegation of authority at the United Nations Environment Programme (2024/001)	–	5
United Nations Secretariat	29 December 2023	Audit of management and security of websites and social media in the United Nations Secretariat (2023/102)	–	10
	29 March 2024	Audit of security of electronic mail at the United Nations Secretariat (2024/010)	–	9
	3 May 2024	Travel of senior officials in the United Nations Secretariat (Advisory)	–	–
UNOCT	14 February 2024	Final audit memorandum: audit of cybersecurity preparedness at the Office of Counter-Terrorism (AT2023-572-01)	–	5
UNOG	19 December 2023	Audit of the delegation of authority framework at the United Nations Office at Geneva (2023/071)	–	4
	22 December 2023	Audit of medical insurance affiliation and claims processing at the United Nations Office at Geneva (2023/087)	–	6
	9 May 2024	Audit of the Strategic Heritage Plan at the United Nations Office at Geneva (2024/016)	–	8
UNON	18 December 2023	Audit of delegation of authority at the United Nations Office at Nairobi (2023/065)	–	2

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	18 December 2023	Audit of flexible workplace strategies at the United Nations Office at Nairobi (2023/066)	–	–
UNOV, UNODC	8 May 2024	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)	–	4
Other organizations				
ITC	19 October 2023	Audit of implementing partners at the International Trade Centre (2023/051)	–	10
UNCCD	31 August 2023	Audit of the United Nations Convention to Combat Desertification (2023/036)	–	6
UNFCCC	31 August 2023	Audit of the Transparency Division at the United Nations Framework Convention on Climate Change (2023/035)	–	12
	12 February 2024	Audit of information and communications technology governance, operations, security and project implementation at the United Nations Framework Convention on Climate Change (2024/004)	–	14
UNHCR	6 July 2023	Audit of the UNHCR Regional Bureau for East and Horn of Africa and the Great Lakes (2023/025)	–	6
	20 July 2023	Audit of fleet and fuel management in UNHCR field operations (2023/026)	–	6
	6 September 2023	Final audit memorandum: audit of the Multi-Country Office in Cameroon for the Office of the United Nations High Commissioner for Refugees (AR2022-111-02)	1	–
	6 September 2023	Audit of Multi-Country Office in Cameroon for the Office of the United Nations High Commissioner for Refugees (2023/037)	–	7
	20 September 2023	Audit of the operations in Angola of the Office of the United Nations High Commissioner for Refugees (2023/042)	–	6
	21 September 2023	Audit of the management of cash-based interventions in UNHCR response to the Ukraine crisis (2023/043)	–	6
	21 September 2023	Audit of the arrangements for deduplication of beneficiaries of cash-based interventions in UNHCR response to the Ukraine crisis (2023/044)	–	3
	25 September 2023	Audit of the management of non-food items in UNHCR response to the Ukraine crisis (2023/045)	–	4
	8 November 2023	Audit of the operations in the Republic of Congo for the Office of the United Nations High Commissioner for Refugees (2023/057)	–	6
	16 November 2023	Audit of UNHCR Regional Bureau for Southern Africa (2023/059)	–	7
	18 December 2023	Audit of supply chain management for information and communications technology equipment at the Office of the United Nations High Commissioner for Refugees (2023/067)	–	7
	20 December 2023	Audit of UNHCR arrangements for prevention, risk mitigation and response to gender-based violence (2023/076)	–	9

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	22 December 2023	Audit of multi-country office in Panama for the Office of the United Nations High Commissioner for Refugees (2023/084)	–	6
	22 December 2023	Audit of livelihoods programmes in field operations of the Office of the United Nations High Commissioner for Refugees (2023/085)	–	7
	26 December 2023	Audit of affiliate workforce arrangements in the United Nations High Commissioner for Refugees (2023/090)	–	8
	26 December 2023	Audit of the operations in Yemen for the Office of the United Nations High Commissioner for Refugees (2023/091)	–	7
	26 December 2023	Thematic audit of mandate refugee status determination processes at the Office of the United Nations High Commissioner for Refugees (2023/092)	–	7
	26 December 2023	Audit of cybersecurity preparedness in the Office of the United Nations High Commissioner for Refugees (2023/094)	–	10
	29 December 2023	Audit of operations in Niger for the Office of the United Nations High Commissioner for Refugees (2023/100)	–	8
	29 December 2023	Audit of operations in Bulgaria, Croatia, France, Germany and the United Kingdom for the Office of the United Nations High Commissioner for Refugees (2023/103)	–	6
	28 March 2024	Audit of the management of funded partnerships with government entities for the Office of the United Nations High Commissioner for Refugees (2024/009)	–	4
	5 April 2024	Audit of the progress in implementing the Business Transformation Programme for the Office of the United Nations High Commissioner for Refugees (2024/011)	–	11
	31 May 2024	Audit of mandate refugee status determination processes of the Office of the United Nations High Commissioner for Refugees at the South Africa Multi-Country Office (2024/021)	–	3
	19 June 2024	Audit of mandate refugee status determination processes at the Office of the United Nations High Commissioner for Refugees in Malaysia (2024/024)	–	5
	21 June 2024	Audit of mandate refugee status determination processes, gender-based violence, and livelihoods and economic inclusion in Rwanda at the Office of the United Nations High Commissioner for Refugees in Rwanda (2024/025)	–	4
	28 June 2024	Audit of livelihoods and economic inclusion; prevention, risk mitigation and response to gender-based violence; and affiliate workforce at the Office of the United Nations High Commissioner for Refugees in Uganda (2024/027)	–	6
UN Tourism	22 December 2023	Audit of human resources management at the United Nations World Tourism Organization (2023/086)	–	11

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
UNJSPF				
UNJSPF secretariat	30 October 2023	Audit of business intelligence and data warehouses at the Pension Administration of the United Nations Joint Staff Pension Fund (2023/054)	–	9
	19 December 2023	Audit of budget formulation and monitoring in the Pension Administration of the United Nations Joint Staff Pension Fund (2023/070)	–	6
UNJSPF-OIM	1 August 2023	Audit of selection and use of brokers and counterparties in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2023/027)	–	6
	28 September 2023	Audit of budget formulation and monitoring in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2023/047)	–	4
	14 December 2023	Audit of management of real assets in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2023/064)	–	4
	22 December 2023	Audit of network access management in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2023/088)	–	12

C. Reports issued by the Inspection and Evaluation Division

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of important recommendations</i>	
			<i>Critical</i>	<i>Important</i>
Secretariat				
DCO	4 January 2024	Evaluation of Resident Coordinator system support to enabling coherent United Nations policy advice (IED-23-019)	–	–
DMSPC, DESA, UNCTAD, UN-Habitat, UNODC, OHCHR, OCHA, ECA, ESCAP, ECE, ECLAC, ESCWA	12 February 2024	Evaluation of the Regular Programme for Technical Cooperation (IED-23-007)	–	4
DPPA	8 May 2024	Triennial review of the implementation of recommendations made by the OIOS evaluation of DPPA (IED-24-007)	–	–
ECA, ECE, ECLAC, ESCWA	7 February 2024	Synthesis Review of Evaluation Results for Regional Economic Commissions – Contributions to Economic Development (IED-24-002)	–	–
OHRLLS	9 May 2024	Triennial Review of the implementation of recommendations made by the OIOS evaluation of the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (IED-23-020)	–	–

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of important recommendations</i>
UN-Habitat	8 April 2024	Midterm Evaluation of the United Nations Human Settlements Programme Strategic Plan 2020–2025 (IED-24-009)	6
United Nations Secretariat	17 July 2023	Synthesis Review on Advancing Gender Equality in the United Nations Secretariat (IED-23-011)	–
UNOCA, UNOWAS	2 May 2024	Evaluation of the United Nations Regional Office for Central Africa and the United Nations Office for West Africa and the Sahel (IED-24-008)	3

D. Reports, closure notices and advisories issued by the Investigations Division

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
Secretariat		
CTED	16 October 2023	Investigation report on prohibited conduct by staff members
	14 November 2023	Investigation report on prohibited conduct by a staff member
	12 February 2024	Closure report on prohibited conduct by a staff member
	22 March 2024	Investigation report on fraud by a participant at the high-level political forum on sustainable development
DCO	18 August 2023	Investigation report on interference with an authorized investigation by a staff member
	13 September 2023	Investigation report on prohibited conduct by a staff member
	20 September 2023	Investigation report on prohibited conduct by a staff member
	22 September 2023	Closure report on physical assault and racist comments by a former staff member
	21 November 2023	Investigation report on unauthorized outside activities by a former staff member
	22 November 2023	Investigation report on verbal threats from a staff member
	29 December 2023	Closure report on prohibited conduct by a staff member
	29 December 2023	Investigation report on misappropriation of funds by a staff member
	25 March 2024	Closure report on entitlement fraud by a staff member
	29 May 2024	Investigation report on prohibited conduct by a staff member
	5 June 2024	Investigation report on prohibited conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
DESA	29 December 2023	Note-to-file on a report of possible unsatisfactory conduct by a staff member
	18 March 2024	Investigation report on entitlement fraud by a staff member
DGACM	18 March 2024	Closure report on prohibited conduct by a staff member
	25 March 2024	Closure report on entitlement fraud by a staff member
	25 March 2024	Investigation report on entitlement fraud by a staff member
DGC	10 July 2023	Investigation report into a request for protection against retaliation by a staff member
	18 March 2024	Investigation report on racial discrimination by a staff member
	25 March 2024	Closure report on entitlement fraud by a staff member
	29 March 2024	Investigation report on sexual harassment by a staff member
	29 March 2024	Advisory report in relation to a report on sexual harassment
DMSPC	25 March 2024	Investigation report on failure to disclose a family relationship by a staff member
	25 March 2024	Closure report on possible prohibited conduct by a staff member
DOS	8 August 2023	Closure report on racial discrimination and harassment by a staff member
	29 September 2023	Completion memo on submission of falsified guarantees by a former vendor
	30 November 2023	Closure report on prohibited conduct by a staff member
	22 March 2024	Closure report on entitlement fraud by a staff member
	25 March 2024	Closure report on entitlement fraud by a staff member
	10 May 2024	Investigation report on possible sexual harassment and sexual abuse by a staff member
DPO	6 July 2023	Closure report on prohibited conduct by a staff member
	21 November 2023	Investigation report on prohibited conduct by a staff member
	29 April 2024	Closure report on prohibited conduct by a staff member
DSS	9 August 2023	Closure report on prohibited conduct by a staff member
	6 September 2023	Investigation report on prohibited conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	8 September 2023	Closure report on unsatisfactory conduct by a staff member
	20 September 2023	Investigation report on unauthorized use of United Nations resources by a staff member
	27 March 2024	Closure report on unsatisfactory conduct by a staff member
ECA	8 August 2023	Closure report on unauthorized access to personnel records by a staff member
	6 November 2023	Closure report on allegations of possible fraud by a staff member
	28 November 2023	Closure report on unauthorized outside activities by a staff member
	19 February 2024	Closure notice on possible misconduct by a staff member
	26 February 2024	Investigation report on prohibited conduct by a staff member
ECE	10 July 2023	Investigation report into a request for protection against retaliation by a staff member
	3 August 2023	Investigation report into a request for protection against retaliation by a staff member
	14 August 2023	Investigation report on prohibited conduct by a staff member
	29 September 2023	Closure notice on prohibited conduct by a staff member
ECLAC	28 August 2023	Investigation report on conflict of interest involving a consultant
	7 June 2024	Investigation report on possible prohibited conduct by a staff member
ESCWA	30 August 2023	Investigation report into a request for protection against retaliation by a staff member
	30 October 2023	Note-to-file on a report of possible unsatisfactory conduct by a staff member
	10 January 2024	Note-to-file on a report of possible unsatisfactory conduct by a staff member
EOSG	29 February 2024	Investigation report on prohibited conduct by a staff member
IRMCT	28 August 2023	Closure notice on prohibited conduct by a staff member
OAJ	9 April 2024	Investigation report on prohibited conduct by a staff member
	10 May 2024	Investigation report on unsatisfactory conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
OCHA	8 August 2023	Completion memo on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	8 August 2023	Completion memo on fraud and misappropriation of donor project funds from the Afghanistan Humanitarian Fund
	8 August 2023	Completion memo on fraud and misappropriation of donor project funds from the Democratic Republic of the Congo Humanitarian Fund
	8 August 2023	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	8 August 2023	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	8 August 2023	Completion memo on fraud and misappropriation of donor project funds from the Jordan Humanitarian Fund
	8 August 2023	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	21 August 2023	Investigation report on interference in an investigation into sexual exploitation and abuse by a staff member
	31 August 2023	Investigation report into a request for protection against retaliation by a staff member
	22 September 2023	Completion memo on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	29 September 2023	Completion memo on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	29 September 2023	Completion memo on sexual exploitation and abuse by a former employee of an implementing partner of the Central African Republic Humanitarian Fund
	29 September 2023	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	29 December 2023	Completion memo on fraud and misappropriation of donor project funds from the Occupied Palestinian Territory Humanitarian Fund
	11 January 2024	Completion memo on fraud and misappropriation of donor project funds from the Afghanistan Humanitarian Fund
	15 January 2024	Completion memo on fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	8 February 2024	Completion memo on fraud by a subimplementing partner of the South Sudan Humanitarian Fund

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	8 February 2024	Completion memo on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	8 February 2024	Completion memo on sexual exploitation and abuse by a former employee of an implementing partner of the Afghanistan Humanitarian Fund
	26 February 2024	Completion memo on fraud and misappropriation of donor project funds from the South Sudan Humanitarian Fund
	26 February 2024	Completion memo on fraud and misappropriation of donor project funds from the Yemen Humanitarian Fund
	25 March 2024	Investigation report on entitlement fraud by a staff member
	3 April 2024	Investigation report on travel entitlement fraud by a staff member
	31 May 2024	Investigation report on medical insurance fraud by a staff member
OHCHR	6 September 2023	Closure report on unauthorized disclosure of confidential information by staff members
OSRSG-CAAC	25 April 2024	Investigation report on unauthorized outside activities and conflict of interest of a staff member
OSRSG-SVC	6 November 2023	Note-to-file on a report of possible unsatisfactory conduct by a staff member
UNCTAD	3 August 2023	Investigation report on outside activities by a staff member
	10 May 2024	Investigation report into a request for protection from retaliation by a staff member
UNDRR	25 March 2024	Investigation report on fraud, abuse of authority and misuse of office by a staff member
UNEP	17 July 2023	Investigation report on unsatisfactory conduct by an intern
	31 August 2023	Investigation report on misrepresentations in a job application by a former United Nations Volunteer
	21 September 2023	Investigation report on allegations of fraud implicating a former staff member and an employee of an implementing partner
	19 October 2023	Closure report on entitlement fraud by a staff member
	26 February 2024	Investigation report on falsification of a signature by a staff member
	18 March 2024	Investigation report on prohibited conduct by a former staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	20 March 2024	Closure report on misuse of project funds and procurement irregularities by a staff member
UNOCT	25 March 2024	Closure report on unsatisfactory conduct by a staff member
UNODC	10 July 2023	Investigation report on misconduct by a staff member
	28 July 2023	Investigation report on political activities by a former staff member
	17 October 2023	Closure notice on prohibited conduct by a staff member
	3 November 2023	Investigation report on unsatisfactory conduct by a former United Nations Volunteer
UNON	29 May 2024	Advisory report on possible fraud implicating a vendor
	29 December 2023	Closure report on entitlement fraud by a staff member
	26 February 2024	Investigation report on misrepresentation in a job application and failure to obtain medical clearance by a staff member
	26 February 2024	Advisory on sustainable levels of national staff debt deducted directly from United Nations earnings
	29 February 2024	Completion memo on discrimination based on race implicating vendor employees
	29 February 2024	Investigation report on prohibited conduct by a staff member
	18 March 2024	Closure report on disclosure of confidential information by a staff member
	19 March 2024	Advisory on unofficial sharing of a note verbale by a staff member
	25 March 2024	Closure report on procurement fraud by a staff member
	Other organizations	
ICAO	10 July 2023	Advisory report on asset management and disposal
	10 July 2023	Closure report on irregularities in information technology asset management and disposal
	29 September 2023	Investigation report on unsatisfactory conduct by a staff member
	21 March 2024	Investigation report on unsatisfactory conduct by a staff member
UNDP	29 December 2023	Investigation report on financial misrepresentation by and conflict of interest of a staff member
	29 December 2023	Investigation report on misappropriation of United Nations funds by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	29 December 2023	Investigation report on misappropriation of United Nations funds by a staff member
UNFCCC	30 August 2023	Investigation report on prohibited conduct by a staff member
	16 October 2023	Investigation report on prohibited conduct by a staff member
	30 October 2023	Investigation report on prohibited conduct by a staff member
UNGC	16 February 2024	Closure notice on unsatisfactory conduct by staff members
UNITAR	29 March 2024	Investigation report on recruitment irregularities, undeclared honours, unauthorized outside activities and misuse of ICT resources by a staff member
UN-Women	14 July 2023	Investigation report on medical insurance fraud by a former individual contractor
	31 July 2023	Investigation report on conflict of interest of a staff member
	31 July 2023	Completion memo on fraud and misappropriation of donor funds by a subimplementing partner
	31 July 2023	Advisory report on the selection and monitoring of implementing partners
	28 August 2023	Investigation report of unsatisfactory conduct by a staff member
	3 November 2023	Investigation report on attempted fraud by a former service contract holder
	21 November 2023	Investigation report into a request for protection against retaliation by a staff member
	28 November 2023	Closure notice on sexual harassment by a staff member
	5 December 2023	Completion memo on fraud by an implementing partner
	29 December 2023	Investigation report on fraud by and conflict of interest of an implementing partner
	29 December 2023	Investigation report on unsatisfactory conduct by a staff member
	20 March 2024	Investigation report on unsatisfactory conduct by a former service contract holder
	3 April 2024	Investigation report on prohibited conduct by a staff member
	21 June 2024	Completion memo on fraud and misappropriation of donor project funds by an implementing partner

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
WHO	24 July 2023	Closure report on sexual exploitation and abuse by a daily worker at a government agency
	24 July 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	25 July 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	28 July 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	28 July 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	8 August 2023	Investigation report on sexual harassment by a staff member
	8 August 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	8 August 2023	Closure report on sexual exploitation and abuse by a former collaborator
	8 August 2023	Closure report on sexual exploitation and abuse by a former collaborator
	8 August 2023	Closure report on sexual exploitation and abuse by an unidentified member of personnel
	8 August 2023	Closure report on sexual exploitation and abuse by an unidentified member of personnel
	8 August 2023	Closure report on sexual exploitation and abuse by a former collaborator
	14 August 2023	Closure report on sexual exploitation and abuse by a consultant
	14 August 2023	Closure report on sexual exploitation and abuse by former collaborators
	16 August 2023	Closure report on sexual exploitation and abuse by personnel
	19 August 2023	Note-to-file on a report of sexual exploitation and abuse
	28 August 2023	Closure report on sexual exploitation and abuse by personnel
	6 September 2023	Investigation report on sexual exploitation and abuse by a staff member
	6 September 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	6 November 2023	Closure report on sexual exploitation and abuse by a former collaborator

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	22 March 2024	Closure report on sexual exploitation and abuse by a former staff member
UNJSPF		
	17 July 2023	Investigation report on prohibited conduct, disclosure of confidential information and interference with authorized audits by a staff member
	6 November 2023	Investigation report on misappropriation of funds from the United Nations Joint Staff Pension Fund
	6 November 2023	Advisory on the risk of falsified guardianship documents at the United Nations
	22 March 2024	Closure report on entitlement fraud by a staff member
	25 March 2024	Investigation report on entitlement fraud by a former staff member
	25 March 2024	Investigation report on failure to cooperate with an authorized investigation by a staff member
	29 May 2024	Investigation report on misuse of information and communications technology resources by a staff member