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

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

## Activities of the Office of Internal Oversight Services on peace operations for the period from 1 January to 31 December 2018

### Report of the Office of Internal Oversight Services

#### *Summary*

The present report is submitted pursuant to General Assembly resolutions [48/218 B](#) (para. 5 (e)), [54/244](#) (paras. 4–5), [59/272](#) (paras. 1–3), [64/263](#) (para. 1) and [69/253](#) (para. 1). It covers the activities of the Office of Internal Oversight Services relating to peace operations from 1 January to 31 December 2018.

The Office issued 252 oversight reports relating to peace operations in 2018. They included 595 recommendations, 9 of which were classified as critical to the Organization. The Office's report on its non-peacekeeping activities for the period from 1 July 2017 to 30 June 2018 is contained in documents [A/73/324 \(Part I\)](#) and [A/73/324 \(Part I\)/Add.1](#).

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\* Reissued for technical reasons on 15 March 2019.



## **I. Introduction**

1. During the reporting period, from 1 January to 31 December 2018, the Office of Internal Oversight Services (OIOS) issued 252 reports relating to peace operations.

2. The present report pertains exclusively to the oversight of United Nations peace operations, including the Department of Field Support, the Department of Peacekeeping Operations, the Department of Political Affairs and peacekeeping and special political and peacebuilding missions that fell under the authority of those departments. The OIOS report on its non-peacekeeping activities for the period from 1 July 2017 to 30 June 2018 is contained in documents [A/73/324 \(Part I\)](#) and [A/73/324 \(Part I\)/Add.1](#). Internal audit and evaluation reports issued during the period may be found on the OIOS website (<https://oios.un.org>), in accordance with General Assembly resolution [69/253](#).

## **II. Overview**

### **A. Internal Audit Division**

3. The Internal Audit Division continues to improve its outputs by enhancing its audit tools and methodology. It is partnering with the Inspection and Evaluation Division to continue to strengthen its performance auditing approach and with the Investigations Division to improve its capacity to identify and address fraud risks in its audits. The Internal Audit Division continues to strengthen the capacity of its information and communications technology (ICT) auditors to conduct audits of higher-risk areas, such as cybersecurity, and that of all of its auditors on data analytics. It will also continue to build on other multi-year initiatives such as assessing the impact of organizational culture on attaining results.

4. The year 2019 will be the first year of the implementation of peace and security and other management reforms. The workplan of the Internal Audit Division is focused on providing independent advice towards their successful implementation. The workplan includes several audit engagements that centre on change management initiatives and the implementation of enterprise risk management and the new delegation of authority framework

5. Through its audits and recommendations, including those with financial implications, the Division will continue to help to improve the effectiveness and efficiency of peacekeeping operations.

6. In 2018, OIOS completed 78 assignments in the areas and entities shown in table 1.

Table 1  
Number of audit assignments completed in 2018

Audit area	DPKO/		MINUJUSTH	MINUSTAH	MINUSCA	MINUSMA	MONUSCO	OCT	UNAMA	UNAMI	UNAMID	UNIFIL	UNISFA	UNMIL	UNMISS	UNSOS/			Total	
	DFS	DPA														UNSOM	UNTSO	UNOAU		UNVMC
Medical services	1	-	-	-	-	1	-	-	-	-	-	-	-	-	1	-	-	-	-	3
Quick-impact projects	-	-	-	-	-	-	-	-	-	-	1	-	1	-	1	-	-	-	-	3
Business continuity	-	-	-	-	1	-	-	-	1	1	1	-	-	-	-	-	-	-	-	4
Asset management-related audits	1	-	-	1	1	-	-	-	-	-	3	1	-	1	1	1	-	-	-	10
Substantive programmes	1	-	-	-	4	1	3	-	2	1	2	-	-	-	1	1	-	-	-	16
Logistics	-	-	1	-	1	2	2	-	-	-	-	-	-	-	1	-	-	-	-	7
Human resources management	2	-	-	-	-	1	-	-	-	-	-	-	-	-	1	1	1	-	-	6
Finance and other administrative functions	7	-	1	-	-	-	-	-	-	-	2	1	-	1	1	1	1	-	-	15
Other	3	1	-	-	-	-	-	1	-	1	-	1	1	-	2	2	-	1	1	14
<b>Total</b>	<b>15</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>9</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>9</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>78</b>

*Abbreviations:* DFS, Department of Field Support; DPKO, Department of Peacekeeping Operations; DPA, Department of Political Affairs; MINUJUSTH, United Nations Mission for Justice Support in Haiti; MINUSTAH, United Nations Stabilization Mission in Haiti; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; OCT, Office of Counter-Terrorism; UNAMA, United Nations Assistance Mission in Afghanistan; UNAMI, United Nations Assistance Mission for Iraq; UNAMID, African Union-United Nations Hybrid Operation in Darfur; UNIFIL, United Nations Interim Force in Lebanon; UNISFA, United Nations Interim Security Force for Abyei; UNMIL, United Nations Mission in Liberia; UNMISS, United Nations Mission in South Sudan; UNSOS, United Nations Support Office in Somalia; UNSOM, United Nations Assistance Mission in Somalia; UNTSO, United Nations Truce Supervision Organization; UNOAU, United Nations Office to the African Union; UNVMC, United Nations Verification Mission in Colombia.

7. Overall, while a few audits highlighted areas where management had implemented adequate governance, risk management and control processes, the larger proportion of audit results indicated that management needed to implement actions to improve the adequacy and effectiveness of internal controls and programme implementation. OIOS issued 448 recommendations, including 2 critical and 446 important recommendations. The nature of the weaknesses identified fell into four categories: cross-cutting management issues; effectiveness and/or efficiency of programmes and activities; specific subject matter shortcomings; and presumptive fraud and irregularities.

## **B. Investigations Division**

8. The Investigations Division, with its headquarters in New York, also operates through three offices (Nairobi, Vienna and the Regional Service Centre in Entebbe, Uganda) and resident investigation offices in five peacekeeping missions.

9. There are three types of reports that the Division may issue upon the completion of an investigation: investigation reports are issued when matters are substantiated through OIOS investigations; contingent reports are used to present to the Governments of troop-contributing countries, through the Department of Field Support, evidence relating to cases in which the countries' peacekeepers are implicated; and closure reports are issued when OIOS investigations do not substantiate the matters reported.

10. In 2018, the Secretary-General reiterated the United Nations commitment to upholding a zero-tolerance approach to sexual harassment and announced that the Division had taken responsibility for investigating complaints of sexual harassment. The Division has streamlined its procedures for receiving, processing and addressing such complaints, in line with a victim-centred approach. Furthermore, the Secretary-General announced the creation of a specialized team within the Division; subsequently, six new posts were created and OIOS recruited investigators who specialize in sexual harassment.

11. In 2018, the Division conducted four training courses for national investigation officers, who are tasked with investigating, on behalf of Member States, misconduct by uniformed peacekeepers. Two courses were held in Uganda and one each in Nepal and Uruguay and involved 103 participants from 32 troop-contributing countries. The courses were designed by OIOS with expert support from the United States Defense Institute of International Legal Studies and assistance from the Department of Peacekeeping Operations and the Department of Field Support.

12. The Division also delivered three courses to train staff to investigate allegations of prohibited conduct as part of a fact-finding panel pursuant to Secretary-General's bulletin [ST/SGB/2008/5](#) on the prohibition of discrimination, harassment, including sexual harassment, and abuse of authority. This involved 90 participants from 42 different United Nations offices and was delivered in partnership with the Office of Human Resources Management.

13. Operating under the auspices of the United Nations Representatives of Investigative Services, the Division has continued to chair the standing task force of investigative professionals from across United Nations entities working to improve the investigation of sexual exploitation and abuse and led the development of uniform principles and guidelines for investigations of sexual exploitation and abuse. The concept and underlying framework have been endorsed by the members of the United Nations Representatives of Investigative Services, and guidelines are being reviewed within the context of the system-wide approach to sexual exploitation and abuse and victim-centred approach to investigations.

## Performance and output

14. In 2018, the Division issued 172 reports, including 81 investigation reports, 58 contingent reports and 33 closure reports. This was an increase from the previous year, during which a total of 125 reports were issued.

15. The Division also referred 243 matters to more appropriate offices or entities for possible action. As at 31 December 2018, the Division had 104 cases under investigation, 17 per cent higher than at the end of 2017 (see table 2).

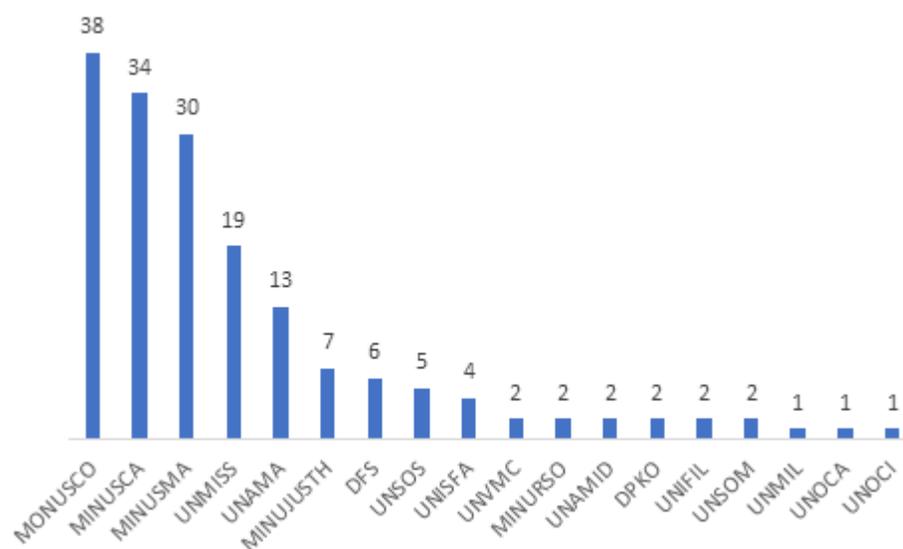
Table 2  
Case flow for peacekeeping operations

Year	Investigations			
	Open at beginning of year	Opened during year	Closed during year	Year-end balance
2017	89	146	146	89
2018	89	171	156	104

16. The highest number of reports was related to sexual exploitation and abuse, with 70 reports issued, constituting 40 per cent of all reports issued in 2018. Of the 37 substantiated cases with sufficient evidence of misconduct, 28 involved uniformed personnel and 9 involved civilians.

17. Of the 171 matters which led to a decision to investigate in 2018 (see figure I), the highest number related to sexual exploitation and abuse, with 52 cases, or 30 per cent, of all investigation predications. This represents a 7 per cent decrease in sexual exploitation and abuse cases compared with 2017.

Figure I  
Matters predicated for investigation, by mission



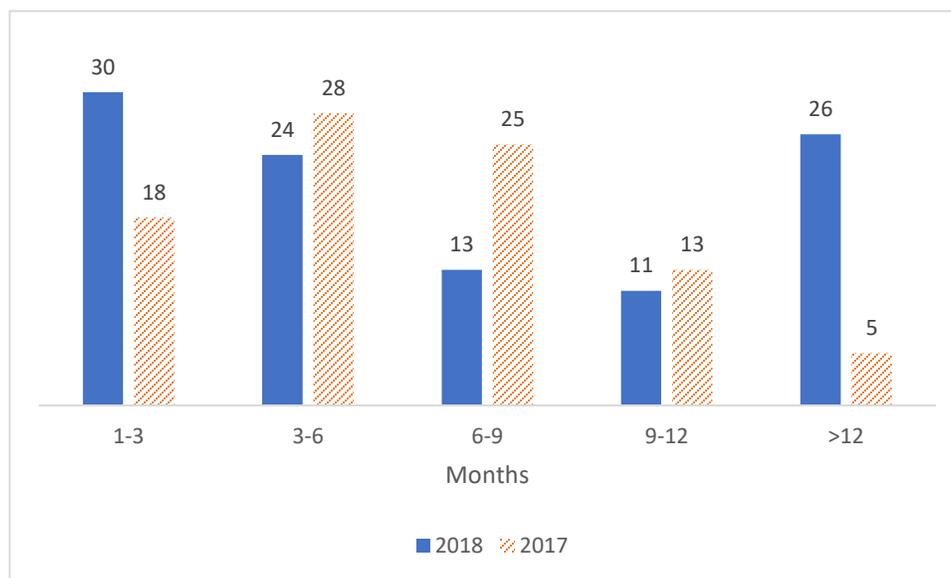
(Abbreviations on following page)

(Footnotes to Figure I)

*Abbreviations:* DFS, Department of Field Support; DPKO, Department of Peacekeeping Operations; MINUJUSTH, United Nations Mission for Justice Support in Haiti; MINURSO, United Nations Mission for the Referendum in Western Sahara; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; UNAMA, United Nations Assistance Mission in Afghanistan; UNAMID, African Union-United Nations Hybrid Operation in Darfur; UNIFIL, United Nations Interim Force in Lebanon; UNISFA, United Nations Interim Security Force for Abyei; UNMIL, United Nations Mission in Liberia; UNMISS, United Nations Mission in South Sudan; UNOCA, United Nations Regional Office for Central Africa; UNOCI, United Nations Operation in Côte d’Ivoire; UNSOS, United Nations Support Office in Somalia; UNSOM, United Nations Assistance Mission in Somalia; UNVMC, United Nations Verification Mission in Colombia.

18. Figure II provides a breakdown of the pending peace operation investigations as at 31 December 2017 and 31 December 2018. As at 31 December 2018, there were 26 peace operation investigations pending for more than 12 months.

Figure II  
**Number and length of pending peace operation investigations as at 31 December 2017 and 31 December 2018**



### C. Inspection and Evaluation Division

19. In 2018, the Inspection and Evaluation Division issued two reports related to peace operations, including one evaluation report on the rehatting of the African Union forces in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) and the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA) and one inspection report on missions’ operational responses to incidents related to the protection of civilians. The Division established its first field presence in Entebbe in 2018 through the deployment of three evaluation officers, in accordance with resolution 71/295. The Division also continued to conduct comprehensive risk assessments of peacekeeping operations and mandates, in consultation with the

Department of Peacekeeping Operations and the Department of Field Support, to develop its workplan.

#### **D. Impediments to the work of the Office**

20. In 2018, there were no inappropriate scope limitations that impeded the Office's peace operations work or independence.

### **III. Oversight results**

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

#### **A. Cross-cutting audit results**

22. Cross-cutting themes that needed improvement included: (a) planning; (b) monitoring and evaluation; (c) dissemination of policy and strategy, and assignment or clarification of responsibility; and (d) training. These are discussed below.

##### **Planning**

23. About a quarter of the audits conducted found that the planning of mission programmes and activities was generally effective. For example, an audit of the human rights programme in the United Nations Assistance Mission for Iraq (UNAMI) determined that the Mission had developed a human rights strategy, generally implemented its planned programme and took appropriate measures to identify and address programme risks. The audit of aviation safety in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) concluded that the Mission had adequately prepared mission-wide aviation risk assessment indicators. Liquidation-related audits showed that the United Nations Stabilization Mission in Haiti (MINUSTAH) had effectively planned the disposal of its assets, while the United Nations Mission in Liberia (UNMIL) had successfully coordinated with relevant actors regarding its liquidation planning and implementation.

24. However, OIOS issued 92 recommendations to address weaknesses in planning, including inadequate risk assessment, strategic planning and work planning. These weaknesses negatively affected the successful implementation of programmes and activities as described below.

25. *Risk assessment of mission programmes and activities.* In UNAMI, an audit of business continuity determined that the Mission had insufficiently assessed risks and documented criteria to identify critical business processes and activities. In addition, it had neglected to establish recovery time points and objectives to identify periods within which minimal levels of function must be recovered after disruptive events and the maximum period of disruption for time-critical business services. As a result, the Mission was inadequately prepared to continue specified critical business processes within pre-established time frames. Similar gaps were noted in MINUSCA and the African Union-United Nations Hybrid Operation in Darfur (UNAMID). OIOS recommended that these missions revise their business continuity plans to consider these criteria.

26. *Strategic planning.* The audit of recruitment of United Nations police determined that Department of Peacekeeping Operations strategic planning gave

insufficient consideration to enhancing the pool of police-contributing countries and greater representation of women. The United Nations continued to rely on a small number of police-contributing countries, and women made up 9.7 per cent of police positions in the field, against a target of 20 per cent. The Department explained that the slower-than-anticipated progress was linked to low rates of women serving in national police forces, especially in senior roles, resulting in a low number of nominations received from police-contributing countries.

27. *Work planning.* In the audit of aviation safety in MINUSMA, the Mission had not aligned its scope of work with its resources, which resulted in an unrealistic workplan. This was due primarily to staff constraints, resulting in a missed opportunity to periodically identify, evaluate and take corrective measures to enhance the safety of aviation operations and improve efficiency.

28. In its audit of the conduct and discipline function, staff welfare activities and counselling services in the United Nations Support Office in Somalia (UNSOS) and the United Nations Assistance Mission in Somalia (UNSOM), OIOS concluded that, although the Conduct and Discipline Unit had developed a workplan that included 38 tasks, 36 of those did not have expected timelines for monitoring progress or indicators of achievement. Moreover, the Unit had not conducted a risk assessment to determine possible misconduct risks and ensure that appropriate preventive measures were developed. UNSOS attributed this to insufficient capacity.

29. In its audit of ICT governance and security in the Regional Service Centre in Entebbe, OIOS observed that the Regional Information and Communications Technology Service operational workplan did not reflect the Centre's strategic priorities. The Centre's service-level agreements with supported missions did not sufficiently describe the types and locations of ICT services. Instead, agreements focused on functional support, such as the processing of education grants, regional training and check-in/check-out procedures. There was also a need to define and implement ICT initiatives in alignment with the ICT regional governance framework and strategic priorities of supported missions.

### **Monitoring and evaluation**

30. OIOS made 207 recommendations to address weaknesses in the monitoring and evaluation and/or impact assessment of programmes, projects and activities. Inadequate monitoring and evaluation, including insufficient formulation of key performance indicators, was a common performance gap in the audits conducted.

31. *Ongoing monitoring of projects and activities.* In the audit of the disarmament, demobilization and reintegration programme in MINUSCA, the Mission's procedures for obtaining, reviewing and analysing data from pre-disarmament, demobilization and reintegration projects and community violence reduction projects to monitor their progress and evaluate project results were inadequate. This occurred because the Mission had not prioritized staffing resources for monitoring and evaluation. In MONUSCO, there were no monitoring and evaluation results during the audit period to assess progress made in implementing the disarmament, demobilization and reintegration programme. The Disarmament, Demobilization and Reintegration Section was not systematically keeping track of its achievements, making needed adjustments to improve programme implementation or ensuring accountability for the effective and efficient use of funds.

32. The audit of recruitment of United Nations police in the Department of Peacekeeping Operations identified the need to develop and measure performance indicators to improve the monitoring of recruitment timelines. Recent studies had shown significant delays in recruitment, but business intelligence tools were not being used to identify average processing times and establish targets. There was no

systematic analysis of lessons learned during the recruitment process to inform strategic planning and improve existing recruitment activities. The Department indicated that it would develop performance targets for the recruitment of all uniformed personnel.

33. *Overall programme performance assessment.* In the audit of the United Nations Counter-Terrorism Centre, the presentation of information on the operational and financial performance of individual projects and the overall capacity-building programme in the Centre's periodic reports hindered comprehensive understanding of programme results. The Centre needed to improve qualitative and quantitative reporting on programme performance and impact, establish criteria for post-project evaluation and impact assessment and expand its suite of performance indicators.

34. In an audit of the human rights programme of the United Nations Assistance Mission in Afghanistan (UNAMA), a comprehensive, objective and systematic programme evaluation to identify areas for improvement and appropriately realign priorities was absent. While OIOS recommended that the Mission establish both internal and external evaluation mechanisms, the Mission did not accept the recommendation, stating that other reviews and internal reports fulfilled the objectives of an evaluation. OIOS disagreed with that assertion.

35. In the audit of the police capacity-building programme in UNAMID, the mission was not conducting any type of assessment to measure the relevance and impact of the training that it delivered to the Sudanese Police Force. It had not developed key performance indicators, benchmarks and expected accomplishments for its various capacity-building activities. In response to the audit recommendation to implement a performance measurement system, UNAMID stated that it was exploring the possibility of conducting a joint impact assessment of the capacity-building programme with the national police force.

36. In the audit of the political affairs programme in MINUSCA, programme outputs were not adequately maintained as evidence that activities were implemented effectively. In the audit of the public information programme in UNSOS and UNSOM, the Missions did not adequately develop planned outputs, expected results and related performance indicators to allow for an effective assessment of programme performance. In both audits, there was no comprehensive or periodic evaluation of programme impact.

37. *Measurement of programme impact.* In the audit of the civil affairs programme in MINUSCA, the Mission had not prioritized assessing the impact of programme activities, such as the series of workshops held for focal points of community alert networks across the country in 2016 and 2017. As a result, the Mission could not determine participants' perceptions of the relevance and effectiveness of the workshops. In response to the audit recommendation to assess the impact of its civil affairs programme activities, MINUSCA stated that it would report on mandated programme activities through quarterly and annual budget performance reports using the services of an independent consultant if the budget permitted.

#### **Dissemination of policy and strategy, and assignment or clarification of responsibility**

38. OIOS issued 44 recommendations to address weaknesses in the dissemination of policy and strategy and in the assignment or clarification of responsibility, including the correct mapping of user roles in Umoja to reflect staff members' functional responsibility.

39. In its audits of business continuity management in UNAMI and UNAMID, OIOS highlighted the need to raise staff awareness of business continuity and

emergency preparedness. For example, in UNAMI, the subject was not included in induction briefings for new staff, and no surveys were conducted to assess staff awareness of requirements. The audits of the human rights programme in MINUSCA and UNAMI showed that implementing partners were not made aware of the United Nations standards of conduct and written undertakings of acceptance of such standards were not obtained. In its audit of strategic communications and public information activities in the Department of Peacekeeping Operations and the Department of Field Support, OIOS recommended the dissemination of the 2017/18 peacekeeping communications strategy to relevant departmental functions to ensure the implementation of key activities.

40. In several cases, OIOS identified improper assignment or clarification of responsibilities as the cause of weaknesses in implementing various programmes and activities. Examples included the following:

(a) There was a need to clarify the respective responsibilities of the Departments of Peacekeeping Operations and Field Support and the Department of Public Information to avoid overlaps and gaps relating to strategic communications and public information. The division of responsibilities established in 2001 had not been updated despite significant operational changes, and a March 2017 draft document on the revised division of labour had not been finalized;

(b) There was a need to clarify which part of the travel quality performance metrics the Regional Service Centre in Entebbe and client missions were responsible for achieving. The audit of travel processing in the Centre identified that the responsibility for achieving key performance indicators was assigned only to the Centre, even for processes that relied on input from client missions. This contributed to the Centre's failure to achieve some indicators. For example, the Centre's compliance with the requirement to purchase tickets 16 days in advance of travel was consistently below 50 per cent, an issue that the Centre could not address because client missions had control over the dates on which travel requests were submitted;

(c) The Centre's service level agreements with client missions did not clearly indicate the respective responsibilities of the Centre and missions in processing the payroll of uniformed personnel. This led to delays in processing personnel actions, affecting the timely payment of mission subsistence allowances;

(d) OIOS found similar delays in verifying claims for daily and recreational leave allowances and distributing them to military contingent personnel in UNIFIL, which were caused in part by the lack of formal workflow procedures between the military personnel branch and mission support sections.

41. In its audits of Umoja implementation in the Kuwait Joint Support Office, UNAMA and UNAMI, ICT governance and security in the Regional Service Centre in Entebbe and management of ICT assets and inventory in UNIFIL, OIOS highlighted the need to ensure the correct mapping of user roles in Umoja to reflect staff members' current functional responsibility and implement a plan to complete in a timely manner data cleansing and validation pertaining to national staff members and their dependants in UNAMA.

### **Training**

42. OIOS issued 41 recommendations to address weaknesses in the training of individuals responsible for managing and implementing programmes and activities in such areas as aviation safety, medical services, the human rights programme, police capacity-building and business continuity. Inadequate training led to the improper performance of functions and delivery of programmes.

## **B. Audit results on effectiveness and/or efficiency of programmes and activities**

43. As a result of the increasing application of performance audit techniques, OIOS was able to assess the impact of a combination of the above-mentioned cross-cutting management issues on the efficiency and/or effectiveness of some peacekeeping activities and programmes, as described below.

44. The audit of MINUSMA medical services identified inefficiencies in providing medical support. Despite requirements to prepare and implement a comprehensive medical support plan, the Mission did not finalize two of its drafts, which prevented MINUSMA management from making informed decisions about the Mission's medical facilities, increasing the risk of inefficient use of medical resources and contributing to a disproportionate distribution of medical officers among the United Nations-owned level I facilities throughout the Mission. In addition, the deployment by troop-contributing countries of their own level I clinics and the Mission's failure to adopt an integrated modular services concept in appropriate locations contributed to the low utilization of medical facilities.

45. The audit of the MINUSCA disarmament, demobilization and reintegration programme identified gaps in the adequacy and effectiveness of the programme. Although the Mission supported the Government of the Central African Republic in developing national strategies and implemented several pre-disarmament, demobilization and reintegration projects and community violence reduction projects as a stopgap, it did not achieve its primary goals in this area. Overall, participant verification and screening and project management were inadequate, and coordination with and capacity-building of national institutions were ineffective. In MONUSCO, the audit showed the need for the Mission to support a comprehensive review of the national disarmament, demobilization and reintegration programme and to update its own strategy. The Mission's July 2016 strategy was not based on a comprehensive conflict and security analysis, was not developed in consultation with all stakeholders and did not incorporate sustainable priority intervention areas for community violence reduction. There were also gaps in the disarmament operations, which exposed disarmament, demobilization and reintegration staff to safety risks.

46. The audit of MINUSMA protection of civilians operations showed performance gaps that affected the operations' effectiveness. For example, threat assessments were not properly developed to enable the Mission to identify all civilians under threat of physical violence and to respond accordingly. Risk ratings of hotspot locations did not clearly indicate all relevant factors, such as the presence of patrols by MINUSMA or the Malian security forces and recent incidents. The planned community alert network (part of the early warning system) had not been implemented because of budget constraints, and only 14 out of the 30 Community Liaison Assistant posts were directly involved in sharing pertinent information with the military and police components. Nine such posts had not been filled as at March 2018, and seven had been assigned tasks unrelated to the core responsibilities of the post. In addition, there were shortfalls in the deployment of equipment and troops. MINUSMA implemented action plans to address these issues.

47. The audit of police operations in MONUSCO highlighted the need to improve the mobility and operational readiness of the police component. The MONUSCO police component deployed seven formed police units to specific locations in the Democratic Republic of the Congo but was unable to redeploy one unit in line with the Mission's changing operational requirements because a police-contributing country disagreed with the planned redeployment of its formed police unit. This affected the Mission's ability to protect civilians effectively. Furthermore, some

formed police units had inadequate operational and logistical capability. For example, five units had only three armoured personnel carriers, and two units had six obsolete carriers that were no longer suitable for patrols in locations with poor roads or for night patrols.

### C. Audit results on subject matter shortcomings

48. From the work performed during 2018, OIOS found recurring internal control issues in asset management and leave and attendance.

#### Asset management

49. The United Nations Mission in South Sudan (UNMISS) and UNSOS adequately adhered to controls and procedures in conducting annual impairment reviews of property items. UNMISS complied with asset write-off and disposal procedures. UNSOS established adequate controls over physical verification of assets. UNMIL maintained complete records of donated and gifted assets in the Galileo assets management system. However, the weaknesses below needed to be addressed.

Table 3  
Asset management issues

<i>Issues</i>	<i>UNAMID</i>	<i>UNMISS</i>	<i>UNIFIL</i>	<i>UNSOS/ UNSOM</i>	<i>MINUSCA</i>	<i>MINUSTAH</i>	<i>UNMIL</i>	<i>DFS</i>
Ineffective stock management practices, including inadequate monitoring of stock levels and identification and management of slow, non-moving, surplus or obsolete items	X	X	X	X	X			X
Inadequate/incomplete verification of assets	X				X			X
Losses, damages and discrepancies not adequately or promptly investigated and/or reconciled	X	X			X	X	X	
Incomplete/inaccurate accounting and recording of asset transactions	X	X			X			X
Poor environmental conditions, inadequate occupational health and safety practices and insufficient security in warehouses	X	X			X			
Delayed disposal of written off assets					X			X

*Abbreviations:* DFS, Department of Field Support; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSTAH, United Nations Stabilization Mission in Haiti; UNAMID, African Union-United Nations Hybrid Operation in Darfur; UNIFIL, United Nations Interim Force in Lebanon; UNMIL, United Nations Mission in Liberia; UNMISS, United Nations Mission in South Sudan; UNSOM, United Nations Assistance Mission in Somalia; UNSOS, United Nations Support Office in Somalia.

50. Because UNAMID was downsizing, there was an urgent need to improve asset management in the mission. There was an accumulation of assets that had never been used, some since the establishment of the mission, due in part to insufficient needs assessment and review of inventory levels prior to procuring new items and

unsolicited equipment received from liquidated missions. OIOS was concerned about the significant level of theft, particularly as the mission downsized and liquidated, given that, during such periods, theft of assets and other irregularities increase. Some 44 per cent of the value of assets written off from 1 January 2016 to 30 June 2017 was due to theft and 56 per cent due to losses reported by staff or assets that could not be located during physical verification. UNAMID explained that the thefts and losses happened in earlier periods, which hampered efforts to hold staff accountable.

51. In its audit of the management of ICT assets and inventory in UNIFIL, the mission's replenishment policy for ICT items was based solely on their expected useful life as determined in the depreciation policy and not the equipment's operational condition. Thus, the mission replenished and held in stock considerably more items than were necessary to meet users' needs. On the basis of OIOS recommendation, UNIFIL revised its policy on replacing and replenishing ICT assets.

52. Conversely, in its audit of acquisition and management of ICT assets in the Department of Field Support, OIOS identified 292 high-risk assets in Valencia, Spain, past their useful life, of which 8 had passed their useful life five to eight years ago. In Brindisi, Italy, there were 113 high-risk assets in use past their useful life, of which 16 had exceeded their useful life by 5 to 17 years. The use of outdated assets several years beyond their useful life posed a security risk to the Organization's ICT infrastructure. OIOS also identified delays in disposal of assets written off as far back as October 2015.

#### **Leave and attendance**

53. UNMISS, UNAMID, UNSOS, UNSOM, UNAMA, UNAMI and the Kuwait Joint Support Office needed to ensure the accuracy of leave and attendance records and of the computation and payment of danger pay. Audits identified cases of unapproved or inaccurate recording of various types of leave and inadequate documentation to support maternity, paternity and special leave. OIOS recommended that staff be reminded of their responsibility and accountability regarding leave records and that monitoring of monthly and annual time and attendance certification be strengthened. As UNAMID downsized, it was important for it to monitor the completeness and accuracy of staff leave and attendance records to ensure that accrued leave balances were correctly estimated and that staff commuting leave to cash were not overpaid. OIOS noted that the risk had materialized in UNSOM and UNSOS, leading to 4 out of 40 staff who separated from those entities being overpaid \$17,000 for 52 days.

54. Staff in receipt of danger pay were being paid an allowance for days spent outside the danger area. This was because staff were unable to enter the relevant information in Umoja, to allow the system to make the necessary adjustment in computing the payment, especially for non-working days, such as weekends and holidays. The Department of Management explained that the Umoja system enhancement design for the danger pay solution was not yet complete.

55. To address the control weaknesses identified, UNMISS and UNAMID had implemented manual compensating controls, which UNSOS and UNSOM were also planning to reintroduce. OIOS is concerned that the Organization may be losing the benefit of the Umoja time management system, with missions reverting to attendance monitors and manual attendance reports. For example, in UNAMID, manual monthly attendance reports were prepared by attendance monitors, reviewed and certified by section chiefs and verified by the mission's Human Resources Management Section focal persons, who subsequently prepared monthly danger pay reports to reduce the number of overpayments related to the entitlement.

56. The Umoja time management system is designed so that staff members need only report and self-certify their absences from the office. OIOS, in its reports on leave and attendance, including an advisory report to the Office of Human Resources Management (report No. 2015/143), had suggested that the Office develop appropriate mechanisms to monitor and verify the accuracy of staff time and attendance and provide guidance to managers to ensure that their staff recorded their absences in Umoja in a timely manner. The Office has yet to issue the necessary guidelines.

#### **D. Audit results on presumptive fraud and irregularities**

57. In its thematic audit of education grant disbursement in the Regional Service Centre in Entebbe, UNIFIL and the Kuwait Joint Support Office, OIOS identified a number of suspicious claims submitted by staff members; 18 of those cases were subsequently referred to the Investigations Division. OIOS also observed cases of theft and irregularities leading to waste of resources in its audits of asset management and warehouse operations.

#### **E. Internal audit and investigation activities by department and mission**

##### **Department of Field Support**

###### *Internal audit reports*

58. OIOS issued 62 audit recommendations and 12 audit reports to the Department of Field Support:

- (a) Education grant disbursement (2018/025);
- (b) Support by the Department of Field Support to budget formulation and monitoring by field missions (2018/026);
- (c) Umoja implementation (2018/037);
- (d) Acquisition and management of ICT assets (2018/039);
- (e) Medical Support Section (2018/061);
- (f) Travel processing in the Regional Service Centre in Entebbe (2018/071);
- (g) Accounts receivable and payable in UNMIL (2018/078);
- (h) Payroll processing for uniformed personnel by the Regional Service Centre in Entebbe (2018/092);
- (i) ICT governance and security in the Regional Service Centre in Entebbe (2018/099);
- (j) Reimbursements for contingent-owned equipment (2018/106);
- (k) Travel transactions in the Regional Service Centre in Entebbe (2018/116);
- (l) Management of geospatial information services (2018/151).

###### *Investigation activities*

59. OIOS issued two investigation reports relating to the Department:

- (a) Unauthorized outside activity by a staff member (0420/17);
- (b) Possible education grant claim fraud by a staff member (0475/17).

60. *Case No. 0475/17.* OIOS investigated a report of extensive education grant abuse by a United Nations staff member at the Regional Service Centre in Entebbe. The OIOS investigation identified 27 fraudulent claims amounting to \$142,848.95. The findings were transmitted to the Department of Field Support for appropriate action, including recovery of funds. The Department subsequently referred the matter to the Office of Human Resources Management, which was reviewing the case in consideration of disciplinary action, and to the Office of Legal Affairs for consideration of referral to the appropriate national authorities.

#### **Department of Management**

61. OIOS issued four audit recommendations and one audit report on Umoja implementation (2018/037).

#### **Department of Political Affairs**

62. OIOS issued 11 audit recommendations and 1 audit report on support provided to cluster II special political missions (2018/074) to the Department of Political Affairs.

#### **Department of Peacekeeping Operations**

##### *Internal audit reports*

63. OIOS issued 18 audit recommendations and 3 audit reports to the Department of Peacekeeping Operations:

- (a) Strategic communications and public information activities (2018/004);
- (b) Planning and oversight of training activities in peacekeeping operations (2018/011);
- (c) Recruitment of United Nations police (2018/013).

##### *Investigation activities*

64. OIOS issued one investigation report relating to the Department on possible sexual harassment by a former staff member (0140/18).

#### **United Nations Mission for the Referendum in Western Sahara**

65. OIOS issued two closure reports (0687/17 and 0332/17) and two investigation reports relating to the Mission:

- (a) Education grant fraud by a staff member (0355/17);
- (b) Attempted rape by a staff member (0681/17).

#### **United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic**

##### *Internal audit reports*

66. OIOS issued 46 audit recommendations and 7 audit reports to MINUSCA:

- (a) Disarmament, demobilization and reintegration programme (2018/023);
- (b) Human rights programme (2018/024);
- (c) Civil affairs programme (2018/063);
- (d) Political affairs programme (2018/115);
- (e) Business continuity (2018/134);

- (f) Fuel management (2018/147);
- (g) Warehouse operations (2018/148).

*Investigation activities*

67. OIOS issued one closure report (0441/18) and the following seven investigation and 25 contingent reports relating to MINUSCA:

Investigation:

- (a) Sexual exploitation and abuse and recruitment irregularities (0639/16);
- (b) Sexual exploitation and abuse and failure to report allegation by members of a police support unit (0556/17);
- (c) Misrepresentation of academic qualifications by a staff member (0068/17);
- (d) Sexual abuse of a minor by a member of a formed police unit (0655/17);
- (e) Financial irregularities by a staff member (0074/18);
- (f) Financial irregularities by a United Nations Volunteer (0149/18);
- (g) Failure to report an incident of sexual exploitation by a staff member (0440/18);

Contingent:

- (h) Sexual exploitation and abuse (0344/17, 0516/17, 0599/17, 0464/17, 0473/17);
- (i) Sexual exploitation and abuse of a minor (0550/17);
- (j) Irregular sale of United Nations rations (0514/17);
- (k) Sexual exploitation and abuse by peacekeepers (0389/17, 0518/17, 0683/17, 0746/18);
- (l) Sexual abuse of a minor by a peacekeeper (0099/18, 0198/18, 0417/18, 0424/18);
- (m) Sexual exploitation and abuse by a peacekeeper (0480/18, 0225/18, 0524/17, 0262/18, 0552/17, 0216/17);
- (n) Addendum report on sexual exploitation and abuse by peacekeepers (0349/16, 0204/16, 0411/16, 0473/17).

68. *Case No. 0262/18.* OIOS investigated a report that a member of a military contingent sexually exploited a local woman. OIOS investigations found that the troop member engaged in transactional sex with the victim, which resulted in the birth of a child, and paid the victim money in exchange for not reporting the matter. Findings also illustrated that the company commander failed to properly execute his command and control responsibilities and acted as an intermediary to facilitate the payment from the subject to the victim. The OIOS findings were transmitted to the Department of Field Support and, subsequently, to the relevant Member State for appropriate action. The peacekeeper and the commander were repatriated on disciplinary grounds and barred from deployment to any current or future United Nations peacekeeping operation.

## United Nations Multidimensional Integrated Stabilization Mission in Mali

### *Internal audit reports*

69. OIOS issued 46 audit recommendations and 5 audit reports to MINUSMA:

- (a) Aviation safety (2018/012);
- (b) Medical services (2018/027);
- (c) Recruitment and selection of international staff (2018/070);
- (d) Protection of civilians operations (2018/087);
- (e) Fleet management (2018/100).

### *Investigation activities*

70. OIOS issued 5 closure reports (0523/17, 0011/18, 0017/18, 0744/18, 0745/18) and the following 24 investigation and 2 contingent reports relating to MINUSMA:

#### Investigation:

- (a) Leave irregularities by a staff member (0259/17);
- (b) Education grant fraud by a staff member (0013/17);
- (c) Fuel fraud by a staff member (0013/18, 0014/18, 0015/18, 0016/18, 0018/18, 0019/18, 0020/18, 0021/18, 0022/18, 0023/18, 0024/18, 0025/18, 0026/18, 0027/18);
- (d) Fuel fraud by an individual contractor (0012/18);
- (e) Sexual abuse by a staff member (0028/18);
- (f) Sexual exploitation by a staff member (0574/17, 0105/18);
- (g) Sexual abuse of a minor by an individual contractor (0336/18);
- (h) Physical assault and death threats by a staff member (0366/18);
- (i) Sexual harassment by a staff member (0669/18);
- (j) Sexual exploitation and abuse by a United Nations police officer (0683/18);

#### Contingent:

- (k) Breaches of security protocols by a military staff officer (0509/17);
- (l) Serious misconduct by a military staff officer (0498/18).

71. *Case Nos. 0028/18 and 0105/18.* OIOS investigated a report that a staff member had sexually abused a contractor. OIOS substantiated the report and further established that the staff member engaged in the sexual exploitation of adult female Malian nationals. The findings were transmitted to the Department of Field Support and, subsequently, to the Office of Human Resources Management, resulting in the staff member's separation from the Organization. The findings were further transmitted to the Office of Legal Affairs, which referred the matter to national authorities.

72. *Case Nos. 0460/17, 0013/18, 0014/18, 0015/18, 0016/18, 0018/18, 0019/18, 0020/18, 0021/18, 0022/18, 0023/18, 0024/18, 0025/18, 0026/18 and 0027/18.* OIOS investigated a report that several national staff members colluded with a vendor's staff to inflate the reported fuel volume dispensed to the United Nations vehicles they were driving. The OIOS investigation substantiated the fraud, and the findings were transmitted to the Department of Field Support. OIOS issued an advisory report, with recommendations, which has been submitted to the Mission for appropriate action.

73. *Case No. 0669/18.* OIOS investigated a report that a staff member sexually harassed a female colleague from the same office and, upon concluding that the claim was credible, transmitted its findings to the Office of Human Resources Management for appropriate action.

#### **United Nations Mission for Justice Support in Haiti**

##### *Internal audit reports*

74. OIOS issued 16 audit recommendations and 2 audit reports to MINUJUSTH:

(a) Financial and other administrative aspects of the liquidation of MINUSTAH (2018/051);

(b) Logistics arrangements for supporting mandate implementation (2018/095).

##### *Investigation activities*

75. OIOS issued one investigation report relating to MINUJUSTH on sexual exploitation and abuse by former police unit officers (0334/17).

#### **United Nations Stabilization Mission in Haiti**

##### *Internal audit reports*

76. OIOS issued four audit recommendations and one audit report on assets disposal during the liquidation (2018/010) to MINUSTAH.

##### *Investigation activities*

77. OIOS issued one closure report (0526/17) and the following two investigation reports and one contingent report relating to MINUSTAH:

##### Investigation:

(a) Sexual exploitation and abuse by an individual police officer (0086/18);

(b) Retaliation complaint by a staff member (0315/17);

##### Contingent:

(c) Possible misconduct by a peacekeeper (0056/17).

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

##### *Internal audit reports*

78. OIOS issued 36 audit recommendations and 5 audit reports to MONUSCO:

(a) Aviation safety (2018/034);

(b) United Nations police operations (2018/076);

(c) Movement control operations (2018/117);

(d) Justice support programme (2018/119);

(e) Disarmament, demobilization and reintegration (2018/146).

##### *Investigation activities*

79. OIOS issued 8 closure reports (0389/16, 0271/17, 0451/17, 0490/17, 0675/17, 0087/17, 0263/18, 0929/18) and the following 16 investigation and 21 contingent reports relating to MONUSCO:

## Investigation:

- (a) Theft of United Nations assets (0266/16);
- (b) Sexual exploitation and abuse by a military observer (0281/17);
- (c) Sexual exploitation and abuse by a staff member (0045/17);
- (d) Sexual abuse by a staff member (0632/17, 0512/17);
- (e) Sexual abuse by a military observer (0268/18);
- (f) Sexual exploitation by a corrections officer (0530/17);
- (g) Contributing to the commission of sexual exploitation and abuse of a minor by a United Nations Volunteer (0720/17);
- (h) Prohibited conduct by a staff member (0121/18);
- (i) Fraud by a United Nations Volunteer (0439/18);
- (j) Sexual exploitation by a member of a formed police unit (0686/17);
- (k) Failure to report sexual abuse by a staff member (0374/18);
- (l) Possible medical insurance fraud by a staff member (0453/18);
- (m) Alleged unauthorized absence from the mission area by a staff member (0511/17);
- (n) Outside employment and activities by a staff member (0605/18);
- (o) Sexual exploitation and abuse by a United Nations Volunteer (0706/18);

## Contingent:

- (p) Sexual exploitation and abuse by a peacekeeper (0504/17, 0638/17, 0076/18, 0079/18, 0124/18, 0444/18, 0596/18);
- (q) Human rights violations by peacekeepers (0494/17, 0495/17);
- (r) Sexual exploitation and abuse (0515/17);
- (s) Sexual exploitation and abuse by peacekeepers (0578/17);
- (t) Assault by peacekeepers (0077/18);
- (u) Sexual exploitation by a peacekeeper (0259/18, 0324/18, 0364/18, 0445/18);
- (v) Sexual abuse by a military staff officer (0126/18);
- (w) Physical assault by peacekeepers (0578/18);
- (x) Attempted illegal trade in minerals and bribery by peacekeepers (0344/18);
- (y) Sexual abuse by a peacekeeper (0414/18);
- (z) Addendum report on physical assault by peacekeepers (0578/18).

80. *Case Nos. 0022/17 and 0720/17.* OIOS investigated a report that a United Nations military observer engaged in transactional sex with a 17-year-old Congolese female in exchange for money. The OIOS investigation substantiated the report and further found that a former United Nations Volunteer provided a United Nations vehicle and accommodation to facilitate the sexual exploitation and abuse. The findings were transmitted to the Department of Field Support and, subsequently, to the United Nations Volunteers programme secretariat and the relevant Member State, which has registered the matter with the Military Section of the Prosecutor's Office to make a charging decision under national legislation.

81. *Case No. 0632/17.* OIOS investigated a report that a staff member raped a 16-year-old Congolese female and, thereafter, continued to sexually abuse the victim by engaging in transactional sex in exchange for money and goods. The OIOS investigation substantiated the report and further substantiated a \$5,000 settlement agreement between the staff member and the minor's parent. The findings were transmitted to Department of Field Support for appropriate action; the Department subsequently transmitted the matter to the Office of Legal Affairs, which referred the matter to the appropriate national authorities. The staff member was dismissed.

82. *Case No. 0121/18.* OIOS investigated a report that a former staff member sexually harassed and sexually assaulted a former United Nations Volunteer. The OIOS investigation found that the staff member engaged in conduct of a sexual nature and inappropriate sexual discussions. The findings were transmitted to the Office of Human Resources Management, which was reviewing the case in consideration of disciplinary action.

### **United Nations Assistance Mission in Afghanistan**

#### *Internal audit reports*

83. OIOS issued 16 audit recommendations and 3 audit reports to UNAMA:

- (a) Human rights programme (2018/065);
- (b) Business continuity management (2018/069);
- (c) Strategic communications programme (2018/104).

#### *Investigation activities*

84. OIOS issued one investigation report relating to UNAMA on serious misconduct by a staff member (0479/17).

### **United Nations Assistance Mission for Iraq**

#### *Internal audit reports*

85. OIOS issued 17 audit recommendations and 3 audit reports to UNAMI:

- (a) Business continuity management (2018/044);
- (b) Human rights programme (2018/108);
- (c) Construction projects (2018/129).

#### *Investigation activities*

86. OIOS issued six closure reports (0086/17, 0527/18, 0526/18, 0524/18, 0525/18, 0523/18) and five investigation reports relating to UNAMI:

- (a) Education grant fraud by a staff member (0549/15);
- (b) Serious misconduct by a staff member (0385/17);
- (c) Unauthorized outside employment by a staff member (0536/16);
- (d) Theft of firearms and ammunition (0070/17, 0522/18).

87. *Case No. 0549/15.* OIOS investigated possible fraud in the education grant submissions of a staff member who, over an 11-year period, submitted claims relating to his six children and received disbursements amounting to \$248,446. An additional sum of \$48,667 for the period 2014/15 was not disbursed pending the outcome of the investigation. OIOS substantiated the allegations, but the staff member had separated

from the Organization prior to the completion of the investigation. The Organization made a partial recovery from the staff member's separation entitlements.

88. *Case No. 0070/17.* OIOS investigated a report that firearms and ammunition had been stolen from the armoury in Baghdad. OIOS found that a staff member had been grossly negligent in managing the armoury, but the staff member had retired prior to the completion of the investigation. OIOS transmitted its findings to the Department of Field Support for appropriate action.

### **African Union-United Nations Hybrid Operation in Darfur**

#### *Internal audit reports*

89. OIOS issued 46 audit recommendations and 9 audit reports to UNAMID:

- (a) Quick-impact projects (2018/014);
- (b) Police capacity-building programme (2018/028);
- (c) Human rights programme (2018/030);
- (d) Budget formulation and monitoring (2018/032);
- (e) Business continuity (2018/038);
- (f) Team site closure (2018/088);
- (g) Warehousing operations (2018/123);
- (h) Management of leave and attendance records (2018/125);
- (i) Asset management (2018/139).

#### *Investigation activities*

90. OIOS issued the following two investigation reports relating to UNAMID:

- (a) Misrepresentation of academic qualifications by a staff member (0067/17);
- (b) Prohibited conduct by a staff member (0115/18).

### **United Nations Disengagement Observer Force**

91. OIOS issued one contingent report relating to the Force on serious misconduct (0542/17).

### **United Nations Peacekeeping Force in Cyprus**

#### *Investigation activities*

92. OIOS issued one closure report (0328/17) and one investigation and two contingent reports relating to the Force:

Investigation:

- (a) Misconduct by a peacekeeper (0061/18);

Contingent:

- (b) Rape by a peacekeeper (0275/17);
- (c) Serious misconduct by a peacekeeper (0166/18).

**United Nations Interim Force in Lebanon**

*Internal audit reports*

93. OIOS issued 19 audit recommendations and 3 audit reports to UNIFIL:
- (a) Payment of entitlements and benefits to United Nations military personnel (2018/041);
  - (b) Safety and security (2018/085);
  - (c) Management of ICT assets and inventory (2018/086).

*Investigation activities*

94. OIOS issued two contingent reports relating to UNIFIL:
- (a) Smuggling of United Nations food rations by peacekeepers (0072/17);
  - (b) Sexual harassment and assault by a peacekeeper (0079/17).

**United Nations Interim Security Force for Abyei**

*Internal audit reports*

95. OIOS issued three audit recommendations and two audit reports to the United Nations Interim Security Force for Abyei (UNISFA):
- (a) Quick-impact projects (2018/008);
  - (b) Waste management (2018/127).

*Investigation activities*

96. OIOS issued two closure reports (0224/17, 0314/18) and one investigation report relating to UNISFA on conflict of interest by a staff member (0703/17).

**United Nations Interim Administration Mission in Kosovo**

97. OIOS issued one investigation report relating to the Mission on retaliation (0404/17).

**United Nations Mission in Liberia**

*Internal audit reports*

98. OIOS issued nine audit recommendations and three audit reports to UNMIL:
- (a) Phasing out of human resources during the drawdown period (2018/015);
  - (b) Assets disposal (2018/020);
  - (c) Liquidation planning (2018/067).

*Investigation activities*

99. OIOS issued three investigation and four contingent reports relating to UNMIL:  
Investigation:
- (a) Sexual misconduct by a staff member (0488/17);
  - (b) Retaliation by a former staff member (0251/17);
  - (c) Sexual exploitation and abuse by a military observer (0036/18);

Contingent:

- (d) Sexual abuse of a minor by a peacekeeper (0301/17);
- (e) Sexual exploitation by a peacekeeper (0285/17, 0133/18, 0157/18).

100. *Case No. 0251/17.* OIOS investigated allegations of six counts of retaliation following four protected activities of a staff member. The OIOS investigation substantiated the allegations and transmitted the findings to the Ethics Office, which established that retaliation occurred, and subsequently referred the matter to the Office of Human Resources Management, which was reviewing the case in consideration of disciplinary action.

### **United Nations Mission in South Sudan**

#### *Internal audit reports*

101. OIOS issued 38 audit recommendations and 9 audit reports to UNMISS:

- (a) Leave and attendance (2018/018);
- (b) Quick-impact projects (2018/057);
- (c) Medical services (2018/060);
- (d) Asset management (2018/066);
- (e) Movement control operations (2018/120);
- (f) Engineering projects (2018/133);
- (g) Recruitment (2018/138);
- (h) United Nations police operations (2018/142);
- (i) Advisory service on the valuation of UNMISS engineering equipment damaged during the July 2016 crisis (not publicly available).

#### *Investigation activities*

102. OIOS issued five closure reports (0331/17, 0379/17, 0056/18, 0333/18, 0695/18) and the following eight investigation reports relating to UNMISS:

- (a) Allegations of conflict of interest (0009/18);
- (b) Sexual exploitation by members of a formed police unit (0103/18);
- (c) Sexual abuse by an individual contractor (0238/18);
- (d) Falsification of a record by a United Nations Volunteer (0118/18);
- (e) Sexual harassment by a United Nations police officer (0206/18, 0207/18, 0406/18);
- (f) Alleged fraudulent certified sick leave request by a United Nations Volunteer (0021/17).

### **United Nations Office to the African Union**

103. OIOS issued eight audit recommendations and one audit report on the Office (2018/062).

### **United Nations Regional Office for Central Africa**

104. OIOS issued one investigation report relating to the Office on prohibited conduct by a staff member (0401/18).

**Office of Counter-Terrorism**

105. OIOS issued 12 audit recommendations and 1 audit report on the United Nations Counter-Terrorism Centre (2018/121) to the Office of Counter-Terrorism.

**United Nations Assistance Mission in Somalia**

106. OIOS issued two investigation reports relating to UNSOM:

- (a) Possible conflict of interest by a staff member (0232/17);
- (b) Alleged theft of firearms accessories (0667/18).

**United Nations Support Office in Somalia**

*Internal audit reports*

107. OIOS issued 27 audit recommendations and 6 audit reports to UNSOS:

- (a) Construction activities (2018/059);
- (b) Operation and maintenance of non-expendable property (2018/090);
- (c) Conduct and discipline function, staff welfare activities and counselling services (2018/114);
- (d) Human resources management (2018/124);
- (e) Public information (2018/131);
- (f) Management of leave and attendance records (2018/144).

*Investigation activities*

108. OIOS issued one closure report (0712/17) and one investigation report relating to UNSOS on prohibited conduct by a staff member (0210/18).

**United Nations Truce Supervision Organization**

109. OIOS issued three audit recommendations and one audit report on financial and human resources management (2018/101).

**United Nations Verification Mission in Colombia**

*Internal audit reports*

110. OIOS issued seven audit recommendations and one audit report on the Mission (2018/130).

*Investigation activities*

111. OIOS issued one investigation report relating to the Mission on failure to observe the standards of conduct expected of an expert on mission by an international military observer (0272/17).

**F. Evaluation activities**

112. In 2018, OIOS issued two evaluation reports related to peace operations, which include the evaluation results, recommendations and related management action plans for their implementation.

**Evaluation of rehatting in the United Nations Multidimensional Integrated Stabilization Mission in Mali and the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (IED-18-002)**

113. The evaluation focused on the rehatting of African Union forces deployed in the African-led International Support Mission in Mali (AFISMA) and the African-led International Support Mission in the Central African Republic (MISCA) into MINUSMA and MINUSCA, respectively.

114. When mandating MINUSMA and MINUSCA to take over from the African Union peace missions, the Security Council requested the rehatting of as many African Union forces as appropriate in line with United Nations standards. Subsequently, 12,163 out of 12,352 members (98 per cent) of AFISMA and MISCA forces were rehatted into MINUSMA and MINUSCA.

115. In the report, OIOS concluded that rehatting had significant political and human security advantages. It enabled the immediate start of the United Nations missions, avoiding any security vacuum, and likely contributed to saving many lives. While the efforts made by the Organization and its partners in the extremely difficult organizational and operational context of rehatting were acknowledged, various shortcomings prior and leading up to rehatting were noted.

116. Weaknesses were identified in the implementation of the human rights due diligence policy on United Nations support to non-United Nations security forces, as well as the policy on human rights screening of United Nations personnel. While assessments of African Union forces identified critical shortfalls in capacities, equipment, training, performance and human rights records, they were nevertheless rehatted, as the principal emphasis was on inducting the maximum numbers as quickly as possible. Although the risks of rehatting were known and had been communicated to the Department of Peacekeeping Operations, limited action was taken to mitigate them. There was no overarching policy framework for rehatting.

117. Rehatted forces faced serious allegations of human rights violations, sexual exploitation and abuse and criminal activity, accounting for 80 per cent of all allegations in both missions. This, along with their limited training and capacity to implement assigned tasks, imposed negative reputational and operational costs on the United Nations. Sexual exploitation and abuse in MINUSCA, largely committed by rehatted forces, resulted in international opprobrium upon the Organization. The continued capability and self-sustainment shortfalls of rehatted forces hampered mandate implementation in both missions.

118. The evaluation highlighted the difference in the reporting practice of the Organization as regards the public disclosure of information on allegations of sexual exploitation and abuse and of human rights violations other than sexual exploitation and abuse by its uniformed personnel. The United Nations publicly discloses information on allegations of sexual exploitation and abuse by its uniformed personnel, including information on the nationality of the alleged perpetrator, but similar information is not made public for allegations of other human rights violations.

119. The report included nine recommendations. The Departments of Peacekeeping Operations and Field Support and the Office of the United Nations High Commissioner for Human Rights developed action plans to implement them.

**Inspection of missions' operational responses to incidents related to the protection of civilians (IED-18-010)**

120. From 2014 to July 2017, the overall response rate to incidents related to the protection of civilians reported by the missions was 62 per cent. While MINUSCA had the highest response rate, at 73 per cent, MINUSMA had the lowest, at 54 per cent.

121. On the timing of operational responses, 64 per cent were conducted after the protection of civilians-related incident occurred (within 7 days), 24 per cent were conducted on the day of the incident, and 12 per cent were conducted pre-emptively. While the majority of the operational responses were clustered within 2 days after the incident, the average delay was 2.8 days. This was consistent with an average delay of 2.8 days to report the incident to Headquarters when no operational response was reported in daily situation reports.

122. Overall, the military component was the primary responder (52 per cent) across the four missions to protection of civilians-related incidents, followed by the civilian component (30 per cent). However, the civilian component was the primary responder in MINUSMA. This was noteworthy, as MINUSMA was deployed in a terrorist-affected environment.

123. Missions employed a mix of responses to such incidents: 97 per cent of the responses were either protection through dialogue and engagement (tier I) or protection through force (tier II).

124. Finally, missions' capability and proximity to the incident had little or no relationship with their operational responses. Statistical analysis suggested that prior knowledge about the incident and the level of fatalities were significant determinants that affected responses.

125. OIOS made nine recommendations, all of which were accepted by the Department of Peacekeeping Operations and the Department of Field Support.

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