



# General Assembly

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Agenda item 148

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

## **Proposed budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2020 to 30 June 2021**

### **Report of the Independent Audit Advisory Committee**

#### *Summary*

The present report contains the comments, advice and recommendations of the Independent Audit Advisory Committee on the proposed budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2020 to 30 June 2021. The Committee is mindful that, in his reform initiative, the Secretary-General called for, inter alia, strengthened accountability. The Committee is also aware that an effective oversight regime can foster a strengthened accountability mechanism. To achieve this, the Committee is of the view that the Office should, inter alia, review its current business model with a view to making it more responsive to the changing environment, thus becoming more effective in the discharge of its functions.



## I. Introduction

1. The Independent Audit Advisory Committee presents herein its comments, advice and recommendations to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, on the budget of the Office of Internal Oversight Services (OIOS) under the support account for peacekeeping operations for the period from 1 July 2020 to 30 June 2021. The report is submitted in accordance with paragraphs 2 (c) and (d) of the Committee's terms of reference (General Assembly resolution 61/275, annex).

2. The Committee has a responsibility to examine the workplan of OIOS, taking into account the workplans of the other oversight bodies, and to advise the General Assembly thereon; to review the budget proposal of the Office, taking into account its workplan; and to make recommendations to the Assembly through the Advisory Committee. The Committee undertook its review of the OIOS work-planning process and the proposed budget for OIOS under the support account for peacekeeping operations for the period from 1 July 2020 to 30 June 2021 during its forty-eighth and forty-ninth sessions, held from 10 to 13 December 2019 and 19 to 21 February 2020.

3. The Committee appreciates the efforts of the Office of Programme Planning, Finance and Budget and OIOS in providing the Committee with the relevant documents for its consideration of the proposed budget. OIOS also provided supplementary information in response to various questions from the Committee.

## II. Background

4. The proposed financial resources for OIOS for 2020/21, as compared with 2019/20, are provided in table 1.

Table 1  
**Financial resources**  
(Thousands of United States dollars)

	Approved 2019/20	Proposed 2020/21	Variance (2020/21–2019/20)		Percentage of total budget
			Amount	Percentage	
Internal Audit Division	15 662.7	16 875.0	1 212.3	7.7	52.7
Inspection and Evaluation Division	1 847.7	2 389.3	541.6	29.3	7.5
Investigations Division	10 628.6	12 063.9	1 435.3	13.5	37.7
Executive Office	632.2	672.1	39.9	3.3	2.1
<b>Total</b>	<b>28 771.2</b>	<b>32 000.3</b>	<b>3 229.1</b>	<b>11.2</b>	<b>100</b>

*Note:* Budget figures provided by the Office of Programme Planning, Finance and Budget, Field Operations Finance Division.

5. As shown in table 1, the proposed OIOS budget under the support account for peacekeeping operations for the period from 1 July 2020 to 30 June 2021 is estimated at \$32,000,300 (gross), which represents an increase of \$3,229,100 (gross), or 11.2 per cent, above the previous year's approved budget of \$28,771,200 (gross). Upon enquiry, the Committee was informed that the increase was due mainly to a non-discretionary increase in relation to adjustments in standard salary, common staff costs and vacancy rates.

6. The Committee recognizes that the consideration of the OIOS budget proposals with regard to the specific grade level of OIOS posts and requests for non-post resources falls more appropriately within the remit of the Advisory Committee on Administrative and Budgetary Questions. The Independent Audit Advisory Committee will therefore focus, in its review, comments and advice, on the scope of its own terms of reference with respect to the work-planning and budgeting process of OIOS. In accordance with its terms of reference, the Independent Audit Advisory Committee will submit the present report to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions. The content of the report will be discussed with the Advisory Committee on Administrative and Budgetary Questions.

### III. Comments of the Independent Audit Advisory Committee

#### A. Internal Audit Division

7. In its previous reports, the Committee made a number of recommendations relating to the work of OIOS in general and the work-planning and budgeting process of the Internal Audit Division in particular. The Committee notes that OIOS continues to make an effort to implement most of those recommendations. The Committee also notes that the Division continues to employ residual risk as the basis for its workplan. Although its share of the overall budget of OIOS has continued to decrease, from 55 per cent, as reported last year, to 52.7 per cent, the proportion of the proposed budget to be allocated to the Division remains the largest portion of the OIOS budget under the support account.

##### Workplan implementation

8. The Committee was informed that, during the fiscal year 2018/19, 64 of the 80 assignments that the Division planned to conduct had been completed by the target date. That figure represented a 75.0 per cent completion rate, compared with a rate of 84.9 per cent for the fiscal year 2017/18. The Committee noted that, according to the Office's programme impact pathways, the Division's target workplan implementation rate is 100 per cent of all assignments. Upon enquiry, the Committee was informed that the causes of the decline in the implementation rates were: (a) the nature and complexity of some audits conducted at Headquarters, which took longer to complete than initially planned; (b) the performance, in some missions, of comprehensive and complex audits that required extensive consultations with those missions and with officials at Headquarters; and (c) the fact that the Division established its targets on the basis of the number of approved posts, with the assumption of 100 per cent incumbency, as required under the budgetary process. In 2018/19, owing to unforeseen circumstances, the vacancy rate was 14 per cent. This situation resulted in fewer audits being completed than had been planned; in addition, some comprehensive assignments, such as audits of education grant disbursements, required coordinated efforts from the auditors and resulted in the identification of several suspicious claims that were subsequently referred to the Investigations Division. On that note, the Committee was informed, in response to its previous observation regarding the key performance indicator (see [A/73/768](#), paras. 9 and 10), that OIOS was in the process of reviewing the indicator because it considered the 100 per cent target to be unrealistic.

9. **The Committee is cognizant of the circumstances, including the financial situation of the United Nations, that continue to affect the vacancy rate of the Division, and calls on OIOS to manage its available staff carefully so as to minimize the impact of the vacancy rate on its work.**

10. With respect to the Office's plan to change its key performance indicator, the Committee continues to acknowledge the constraints that could prevent OIOS from meeting its target. The Committee also continues to be aware that, although targets are aspirational, they could give a false sense of accomplishment if set too conservatively. In addition, the Committee notes that the number of assignments to be completed is connected to vacancy rates. In this regard, the Committee reiterates that, in revising the indicator, OIOS should ensure that the right balance is struck. The Committee will continue to follow up on the issue at future sessions.

#### **Risk-based workplan**

11. In paragraph 26 of its report on the budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2010 to 30 June 2011 (A/64/652), the Committee recommended that the Internal Audit Division adopt more robust audit workplans based on residual risk. The Committee was informed that the workplan for 2020/21 was based on a five-year analysis horizon that reflected two years of past results, the fiscal year 2020/21 and a two-year indicative forward plan. The Committee was further informed that the Division continued to focus on high and medium risks, at both the entity and the business process levels, while improving linkages with the Secretariat enterprise risk register. The Committee was also informed that, in generating assignments in the three-year forward plan, the Division gave high priority to coverage of high and medium risks and ensuring five-yearly oversight of entities.

12. In this respect, OIOS indicated that the Division's risk-based planning methodology included: (a) analysing high-level Secretariat priorities; (b) assessing key risks to organizational objectives and priorities; (c) taking into account management-identified audits; and (d) considering results and themes from past and current work.

13. Thus, with regard to the workplan for 2020/21, the Committee was informed that the Division continued to enhance the risk-based work-planning process and was concentrating its efforts on addressing cross-cutting issues through thematic audits. OIOS also indicated that, in the workplan, high-risk issues were addressed on the basis of a three-year cycle and medium risk issues were addressed on the basis of a five-year cycle. In that respect, the Committee was informed that there was increased focus on and attention to procurement and supply chain management; performance auditing; the impact of the reforms; organizational culture; conduct and discipline; the protection of civilians, in particular women; and peace and security.

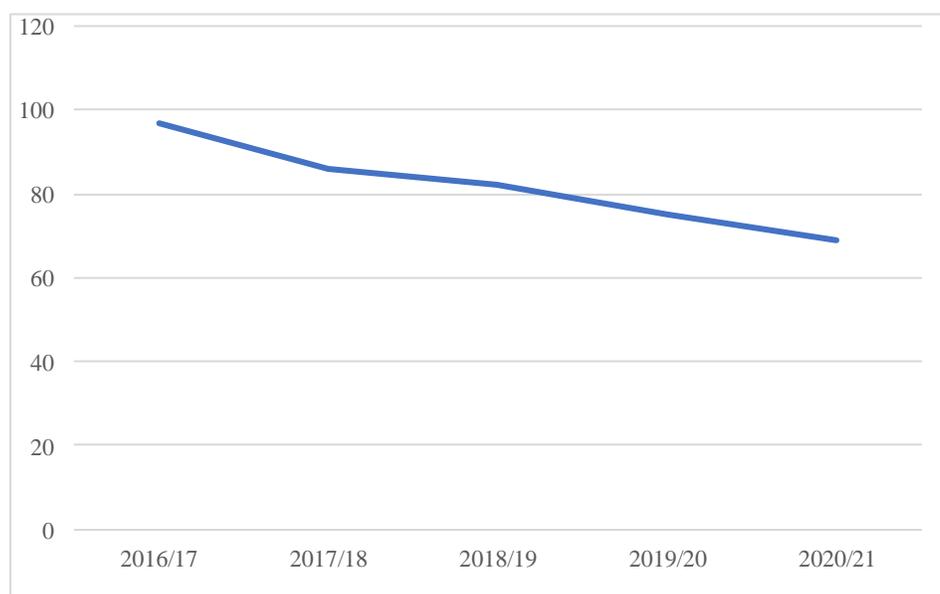
14. Accordingly, as shown in table 2, OIOS indicated that the Division plans to undertake 69 audit assignments relating to peacekeeping operations in the fiscal year 2020/21, compared with 75 assignments undertaken in the fiscal year 2019/20, which represents an overall decrease of six assignments compared with the previous period. As shown in table 2, the biggest decrease (15 assignments) is in the area of governance and strategy, followed by information technology. According to OIOS, the largest number of audits will be conducted in the area of project management, followed by human resources management and procurement.

Table 2  
Number and distribution of Internal Audit Division assignments

Focus area	Fiscal year										Variance (2019/20–2020/21)
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21 (proposed)	Number of assignments
Logistics	13	16	19	28	16	29	8	15	12	3	(9)
Programme and project management	12	17	13	16	19	26	22	22	17	21	4
Property and facilities management	7	5	15	9	20	17	10	14	3	8	5
Safety and security	14	4	7	6	3	5	9	2	1	5	4
Human resources management	10	4	8	17	18	9	11	12	7	12	5
Financial management	5	6	10	12	4	4	8	2	2	3	1
Governance and strategy	8	10	1	–	–	–	10	5	18	3	(15)
Information technology	3	3	3	10	4	3	3	6	13	3	(10)
Procurement	1	6	9	2	10	4	5	4	2	11	9
<b>Total</b>	<b>73</b>	<b>71</b>	<b>85</b>	<b>100</b>	<b>94</b>	<b>97</b>	<b>86</b>	<b>82</b>	<b>75</b>	<b>69</b>	<b>(6)</b>

15. As shown in the figure below, the overall number of assignments has been decreasing since 2016. The Committee enquired about the reason for the continued downward trend.

Assignment trends, 2016/17–2020/21



16. In response, OIOS indicated that the number of planned audits had continued to decline in line with the reduction in the number of approved posts as a result of the liquidation or downsizing of missions and higher-than-anticipated vacancy rates. The Committee was further informed that, in the fiscal year 2016/17, the Division had expected to complete 97 assignments, on the basis of 86 approved posts. With the closure of the United Nations Operation in Côte d'Ivoire, the downsizing of the

United Nations Mission in Liberia and the transition from the United Nations Stabilization Mission in Haiti to the United Nations Mission for Justice Support in Haiti (MINUJUSTH), the number of assignments planned for 2017/18 had been reduced to 86. This had also been the case for the fiscal year 2018/19, in which the reconfiguration of the African Union-United Nations Hybrid Operation in Darfur (UNAMID) had led to a further downward revision of assignments to 80.

17. Upon enquiry, OIOS reiterated that the reduction of the target output to 75 assignments in the 2019/20 budget had been due to the closure of MINUJUSTH and the downsizing of UNAMID, and to the need to allow for more complex and comprehensive audits, the completion of which required additional time (see [A/73/768](#), para. 16). OIOS continued to contend that fraud risks, performance audit elements – including economy, efficiency and effectiveness – and gender-related issues were now incorporated into most of the Division's audits, and that the average number of days spent on each assignment had therefore increased. For instance, the average number of actual days spent on each assignment in 2017/18 had been 154, compared with a budgeted average of 118 days. Similarly, for 2020/21, the Division's target output had been reduced to 69 assignments in line with the reduction in proposed posts owing to the closure of MINUJUSTH and the impending closure of UNAMID. A list of the topics on which the Division proposes to conduct assignments in the fiscal year 2020/21 is provided in annex I.

**18. The Committee continues to commend OIOS for the effort made to show how the Internal Audit Division's workplans are guided by the Organization's critical enterprise risk strategy and for conducting thematic audits. The Committee emphasizes that OIOS should continue to ensure that the choice of topics reflects a strategic outlook on the Organization's risks, including the risks associated with the ongoing management reform and such emerging risks as those related to digitization. The Committee plans to follow up on this matter at future sessions.**

#### **Internal Audit Division budget proposal for 2020/21**

19. With respect to the budget proposal for 2020/21, the Committee was informed that, in the development of the current risk-based universe of auditable activities, the Division had taken into account the priorities that informed the work-planning process, as noted in paragraph 13.

20. According to the Division, it paid particular attention, in its risk-based planning, to the current staffing situation and the comprehensive three-year risk-based workplan, and any assignments not started in 2020/21 had therefore been included in the tentative plans for 2021/22 and 2022/23. Furthermore, OIOS indicated that an analysis of the capacity gap (namely, the difference between the available resources and the resources required to complete identified assignments) had been conducted; the analysis revealed that there would be no significant gap for the fiscal year 2020/21.

21. The Committee was informed that, in view of the above, and given the changes in mission mandates, the Division was proposing to reconfigure its resource requirements in several ways, including by: (a) abolishing three posts (1 P-5, 1 P-4 and 1 Field Service) in UNAMID; (b) redeploying two posts (1 P-4 and 1 P-3) from UNAMID to the Regional Service Centre in Entebbe, Uganda; (c) reassigning two posts (1 P-2 and 1 Field Service) from the Internal Audit Division to the Inspection and Evaluation Division; and (d) continuing seven positions of Resident Auditor, funded under general temporary assistance. According to OIOS, the impact of the above adjustments would be a net reduction of five posts and positions in the Internal Audit Division, from 81 to 76.

22. **The Committee notes the effort made by the Division to manage its resources in order to address the risks faced by the Organization while respecting the scalability principle. In the light of the above, the Committee endorses the resource requirements for the Division as proposed by OIOS.**

## **B. Inspection and Evaluation Division**

### **Implementation of the Inspection and Evaluation Division workplan**

23. In paragraph 24 of its report on the proposed budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2013 to 30 June 2014 (A/67/772), the Committee had recommended that, in order for the Inspection and Evaluation Division to ensure its relevance to decision makers, it should, inter alia, finalize its reports in a timely manner. During the deliberations, the Committee was informed that three assignments had been completed in the fiscal year 2018/19. The Committee was further informed that the main reason for the failure to complete all the assignments for that fiscal year was the delayed deployment of staff in Entebbe. Upon further inquiry, the Committee was informed that the 2019/20 assignments would be completed by March 2020.

24. **The Committee acknowledges the effort made by the Inspection and Evaluation Division to complete the 2019/20 assignments on time, and calls upon the Division to ensure that the remaining assignments are completed in a timely manner.**

### **Risk-based planning**

25. As had been the case with previous budgets, the Division informed the Committee that its workplan continued to be risk-based. For 2020/21, the workplan was centred on three major assumptions, namely: (a) consideration of results and themes from past and current work; (b) assessment and analysis of enterprise-wide and entity-specific risks; and (c) alignment with the strategic priorities and organizational context of the Secretariat.

26. The Committee was further informed that, after applying the methodology, for 2020/21, the Division had identified 57 overall potential assignments covering 18 programmatic areas, 17 organizational units and 22 cross-cutting topics. The Division had narrowed down those assignments to 15 potential high-priority assignments, of which it proposed to undertake 5 in fiscal year 2020/21 and one triennial review. A list of the Division's proposed topics for the fiscal year 2020/21 is provided in annex II.

27. The Office of Internal Oversight Services further noted that the choice of the five assignments for 2020/21 had been informed by the following priorities: (a) the impact of the reforms of the Organization, including the development and piloting of an organizational culture assessment tool, the continued focus on performance measurement and monitoring, and the ongoing development of a Secretariat evaluation policy and related applications; (b) organizational culture, including the ongoing evaluations of that culture in some peacekeeping missions, and the adoption of a structured approach to the evaluation of United Nations reform; and (c) other themes, such as drawdowns and transitions in peacekeeping operations.

28. **The Committee continues to commend the Division for its effort to show how its workplans are guided by the Organization's critical enterprise risk strategy and will continue to follow up on progress in this regard.**

### Capacity gap analysis and the budget proposal

29. In order to conduct the six proposed assignments, the Division informed the Committee that it would need 2,620 person-days, but that a total of 2,200 person-days was available, leaving a capacity gap of 420 person-days. In order to address the gap, OIOS proposed, inter alia, the reassignment of two posts from the Internal Audit Division to the Inspection and Evaluation Division, as mentioned in paragraph 21, and changes to and a reduction in the evaluation scope to match the available resources, especially in the United Nations Multidimensional Integrated Stabilization Mission in Mali and the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo.

**30. The Committee has previously expressed concern about the disproportionately low staffing levels in the peacekeeping section of the Inspection and Evaluation Division, as compared with the regular budget section. The Committee is also aware that the reform initiative of the Secretary-General places great emphasis on results, and that the role of the Division is therefore all the more critical. The Committee has noted the Division's request for the reassignment of resources so as to augment its capacity to evaluate peacekeeping activities. The Committee also continues to note the decision of OIOS to maintain a zero-growth budget and commends the Office for taking practical steps to address its staffing situation as an entity rather than within silos. Given the size of the Organization's peacekeeping activities and the current staffing level of (1 P-5, 5 P-4 and 3 P-3), the Committee endorses the reassignment of resources from the Internal Audit Division to the Inspection and Evaluation Division, as requested.**

## C. Investigations Division

31. In reviewing the support account budget of the Investigations Division, the Committee recalled the reform initiative of the Secretary-General, as part of which, inter alia, he has called for increased accountability. The Committee believes that the services of the Division are all the more important in supporting the organizational reform initiatives.

### Workplan implementation

32. The Committee was informed that, despite the increase in case intake and, subsequently, in caseload, the average case completion time had remained constant because of the active management of and reduction in the vacancy rate. The Division's vacancy rate as at 31 December 2019 had been reduced from a high of 25.8 per cent in the peacekeeping section (see [A/74/280](#), para. 56) to 8 per cent. The Committee was informed that the average time taken to complete investigations had decreased from 11.1 months in 2018 to 10.7 months, while the intake had spiked from 699 cases in 2017 to 1,387 cases as at 31 December 2019.

**33. The Committee commends OIOS for its efforts to reduce the long-standing high vacancy rate, especially in the peacekeeping section of the Investigations Division. The Committee will continue to monitor the vacancy rate, caseloads and average completion times at subsequent sessions.**

34. With respect to the priorities informing work planning for 2020/21, the Committee was informed that the Division would continue to focus on people, investigation management and the future. With regard to people, the Division indicated that particular attention would be paid to: (a) recruitment and retention;

(b) training and continuous professional development; (c) performance and work planning; and (d) communication.

35. With regard to investigations, the Committee was informed that the Division's process and methodology would include: (a) a focus on a victim-centred approach to, and the speed of, investigations of cases of sexual exploitation and abuse and sexual harassment; (b) the further enhancement of OIOS capacity in relation to procurement fraud, including through cooperation with the Internal Audit Division on fraud scenarios and lessons learned; (c) the timely investigation of retaliation, including by working with the Ethics Office on whistle-blower protection; and (d) digital forensics.

36. With regard to anticipating and responding to future changes, the Committee was informed that the Investigations Division planned to: (a) maintain quality and timeliness by continuing to manage staff turnover; (b) focus on professional development, performance monitoring and process improvements; and (c) address such risks to the maintenance of current performance as increases in both caseload and vacancies.

#### **Workplan and resource requirement**

37. In order to achieve the above objectives, the Committee was informed that the Division had performed a capacity gap analysis and identified no significant resource gap at the current levels. To that end, the Division proposed no change in the resource requirement levels, which included the continuation of 19 positions funded under general temporary assistance: 6 positions for sexual harassment investigations and 13 positions for mission-based investigations.

38. **Having reviewed the workplan of the Investigations Division, and following subsequent clarifications from OIOS, the Committee endorses the resource levels as presented by the Office.**

## **IV. Conclusion**

39. The members of the Independent Audit Advisory Committee respectfully submit the present report containing their comments and recommendations for consideration by the Advisory Committee on Administrative and Budgetary Questions and the General Assembly.

*(Signed)* Janet **St. Laurent**  
Chair, Independent Audit Advisory Committee

*(Signed)* Richard Quartei **Quartey**  
Vice-Chair, Independent Audit Advisory Committee

*(Signed)* Dorothy **Bradley**  
Member, Independent Audit Advisory Committee

*(Signed)* Anton V. **Kosyanenko**  
Member, Independent Audit Advisory Committee

## Annex I

### **List of proposed Internal Audit Division assignments for the fiscal year 2020/21<sup>1</sup>**

#### **Middle East Regional Audit Office**

1. Audit of the Office of the United Nations Special Coordinator for Lebanon
2. Audit of human resources management in the United Nations Interim Force in Lebanon (UNIFIL)
3. Audit of community outreach activities in UNIFIL
4. Audit of vehicle fleet management in UNIFIL
5. Audit of engineering support services in UNIFIL
6. Audit of supply chain management, including acquisition planning, in the United Nations Peacekeeping Force in Cyprus<sup>2</sup>
7. Audit of the political affairs programme in UNIFIL
8. Audit of the Joint Operations Centre in UNIFIL
9. Audit of safety and security operations in UNIFIL

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

1. Audit of the effectiveness of conduct and discipline activities<sup>2</sup>
2. Audit of the effectiveness of quick-impact projects<sup>2</sup>
3. Audit of rations management
4. Audit of the recruitment process for international staff
5. Audit of electoral support
6. Audit of acquisition planning<sup>2</sup>
7. Audit of protection of civilians operations<sup>2</sup>

#### **United Nations Multidimensional Integrated Stabilization Mission in Mali**

1. Audit of disarmament, demobilization and reintegration
2. Audit of the effectiveness of conduct and discipline activities<sup>2</sup>
3. Audit of the effectiveness of community violence reduction and quick-impact projects<sup>2</sup>
4. Audit of regional offices
5. Audit of business continuity planning
6. Audit of the effectiveness of training activities
7. Audit of acquisition planning<sup>2</sup>

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<sup>1</sup> Indicative and subject to change as a result of various factors.

<sup>2</sup> Thematic audit.

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

1. Audit of the utilization and maintenance of generators
2. Audit of the corrections support programme
3. Audit of engineering projects
4. Audit of asset management during mission downsizing
5. Audit of the human rights programme
6. Audit of military and police personnel training
7. Audit of acquisition planning<sup>2</sup>
8. Audit of protection of civilians operations<sup>2</sup>

**Peacekeeping Headquarters**

1. Audit of the implementation of the new organizational structure of the Department of Political and Peacebuilding Affairs and the Department of Peace Operations, and of the effectiveness of the related working arrangements, including in information management
2. Audit of the implementation of the women and peace and security agenda in selected offices
3. Audit of the management of the support account for peacekeeping operations
4. Audit of the functions of the Central and Southern Africa Division of the Department of Peace Operations
5. Audit of acquisition planning in peace operations
6. Audit of the management of senior leadership appointments in the Department of Peace Operations and the Department of Operational Support
7. Audit of the effectiveness of conduct and discipline activities in the Department of Peace Operations<sup>2</sup>
8. Audit of the functions of the Current Military Operations Service in the Department of Peace Operations
9. Audit of the functions of the regional divisions for the Middle East and Asia and the Pacific in the Department of Peace Operations

**Resident Audit Office, Entebbe, Uganda**

1. Audit of the performance indicators for the services provided by the Regional Service Centre in Entebbe to client missions
2. Audit of the management of troop and police personnel and equipment contribution in the United Nations Interim Security Force for Abyei (UNISFA)
3. Audit of the management of data classification and data privacy in the Regional Service Centre
4. Audit of the joint border verification and monitoring mechanism in UNISFA
5. Audit of the effectiveness of conduct and discipline activities in UNISFA<sup>2</sup>

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

1. Audit of asset disposal and the repatriation of contingent-owned equipment
2. Audit of the environmental clean-up during liquidation
3. Audit of logistics arrangements for supporting mandate implementation
4. Short, quick-impact audit advisory assignments, including reviews of the check-out process, the approach taken in order to deal with residual conduct and discipline cases, and the management of welfare funds, during liquidation

**United Nations Mission in South Sudan**

1. Audit of the effectiveness of conduct and discipline activities<sup>2</sup>
2. Audit of the effectiveness of training activities
3. Audit of fleet management
4. Audit of the child protection programme
5. Audit of cash management
6. Audit of central warehousing operations
7. Audit of rations management
8. Audit of the effectiveness of quick-impact projects<sup>2</sup>
9. Audit of acquisition planning<sup>2</sup>
10. Audit of protection of civilians operations<sup>2</sup>

**United Nations Assistance Mission in Somalia and United Nations Support Office in Somalia**

1. Audit of the constitutional reform process in the United Nations Assistance Mission in Somalia (UNSOM)
2. Audit of the human rights due diligence policy in the United Nations Support Office in Somalia (UNSOS) and UNSOM
3. Audit of safety and security in UNSOS and UNSOM
4. Audit of aviation safety in UNSOS
5. Audit of acquisition planning in UNSOS<sup>2</sup>
6. Audit of the implementation of the environmental action plan in UNSOS

**Information and communications technology**

1. Audit of business intelligence and data warehouse systems
2. Audit of cloud services in the Secretariat
3. Audit of information and communications technology support costs and cost recovery in the Secretariat
4. Audit of the use of uncrewed aerial vehicle systems in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

**Annex II****Summary of the Inspection and Evaluation Division assignments for 2020/21<sup>1</sup>**

<i>2020/21</i>	<i>Risk rating</i>	<i>Rationale</i>	<i>Thematic area</i>
Evaluation of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	High	Reconfiguration and transition, and low performance	Drawdown/transition
Evaluation of the United Nations Multidimensional Integrated Stabilization Mission in Mali	High	High risk and low performance Complex political dimensions	Drawdown/transition
Evaluation of the performance framework in peacekeeping	Medium	Security Council priority	Impact of reform
Inspection of the evaluation function in the Department of Peace Operations	High	Need for strengthening and integration	Impact of reform
Evaluation of the situational awareness system in peacekeeping operations	Medium	Enhancement of protection of civilians and improvement of the safety and security of peacekeepers	Impact of reform
Triennial review of the implementation of the recommendations made in the previous Office of Internal Oversight Services evaluation report	Scheduled review	Part of the Division's regular follow-up on the implementation of peacekeeping recommendations	

<sup>1</sup> Indicative and subject to change as a result of various factors.