



# General Assembly

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## Seventy-fourth session

Item 137 of the preliminary list\*

### Proposed programme budget for 2020

## Internal oversight: proposed programme budget for 2020

### Report of the Independent Audit Advisory Committee

#### *Summary*

The present report reflects the comments, advice and recommendations of the Independent Audit Advisory Committee on the proposed programme budget for 2020 of the Office of Internal Oversight Services. 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 it could require the Office, inter alia, to 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.

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\* A/74/50.



## I. Introduction

1. The Independent Audit Advisory Committee has undertaken a review of the proposed programme budget for 2020 of the Office of Internal Oversight Services (OIOS) in accordance with paragraph 2 (c) and (d) of its terms of reference (see General Assembly resolution [61/275](#), annex). The Committee's responsibility in this respect is to review the budget proposal of OIOS, taking into account its workplan, and to make recommendations to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions. The present report contains the Committee's comments, advice and recommendations relating to the proposed programme budget for 2020 of OIOS for consideration by the Advisory Committee and the Assembly.

2. The Programme Planning and Budget Division of the Department of Management Strategy, Policy and Compliance provided the Committee with section 30, Internal oversight, of the proposed programme budget for 2020 ([A/74/6 \(Sect. 30\)](#)), as well as relevant supplementary information. OIOS provided supplementary information relating to its budget proposal, which the Committee took into consideration. At its forty-sixth session, held from 29 April to 1 May 2019, the Committee allocated a significant proportion of its agenda to discussions with OIOS and the Controller on the budget for OIOS.

3. The Committee would like to acknowledge the efforts of the Programme Planning and Budget Division in expediting the preparation of the internal oversight section of the budget for review by the Committee. The Committee also appreciates the cooperation on the part of OIOS in providing information for the preparation of the present report.

## II. Review of the proposed programme budget for 2020 of the Office of Internal Oversight Services

4. The projected resources for OIOS for 2020 from the regular budget, combined with other assessed and extrabudgetary resources, totalled \$61,551,600, compared with \$61,085,100 for 2019, which is a slight increase of 0.8 per cent (see table 1). The increases were in the regular budget and other assessed budget resources. The post resources also increased, from 285 to 294 posts, with the increase coming under other assessed resources.

Table 1  
**Financial and post resources by programme**

(Thousands of United States dollars)

	Financial resources				Post resources			
	2019 appropriation	2020 estimate	Variance		2019 appropriation	2020 estimate	Variance	
			Amount	Percentage			Number of posts	Percentage
Regular budget								
A. Executive direction and management	1 505.2	1 505.2	—	—	8	8	—	—
B. Programme of work	17 710.2	17 952.3	242.1	1.4	99	99	—	—
Subprogramme 1.								
Internal audit	8 372.9	8 372.9	—	—	44	44	—	—

	Financial resources				Post resources			
	2019 appropriation	2020 estimate	Variance		2019 appropriation	2020 estimate	Variance	
			Amount	Percentage			Number of posts	Percentage
Subprogramme 2. Inspection and evaluation	3 890.0	3 890.0	—	—	22	22	—	—
Subprogramme 3. Investigations	5 447.3	5 689.4	242.1	4.4	33	33	—	—
C. Programme support	1 353.7	1 353.7	—	—	7	7	—	—
Subtotal	20 569.1	20 811.2	242.1	1.2	114	114	—	—
	2019 estimate	2020 estimate	Variance		2019 estimate	2020 estimate	Variance	
			Amount	Percentage			Number of posts	Percentage
Other assessed								
A. Executive direction and management	—	—	—	—	—	—	—	—
B. Programme of work	28 952.9	29 235.4	282.5	1.0	125	134	9	7.2
Subprogramme 1. Internal audit	16 455.7	16 570.2	114.5	0.7	75	83	8	10.7
Subprogramme 2. Inspection and evaluation	1 894.8	1 992.1	97.3	5.1	7	9	2	28.6
Subprogramme 3. Investigations	10 602.4	10 673.1	70.7	0.7	43	42	(1)	(2.3)
C. Programme support	732.8	674.7	(58.1)	(7.9)	4	4	—	—
Subtotal	29 685.7	29 910.1	224.4	0.8	129	138	9	7.0
Extrabudgetary								
A. Executive direction and management	—	—	—	—	—	—	—	—
B. Programme of work	10 830.3	10 830.3	—	—	42	42	—	—
Subprogramme 1. Internal audit	10 453.9	10 453.9	—	—	42	42	—	—
Subprogramme 2. Inspection and evaluation	—	—	—	—	—	—	—	—
Subprogramme 3. Investigations	376.4	376.4	—	—	—	—	—	—
C. Programme support	—	—	—	—	—	—	—	—
Subtotal	10 830.3	10 830.3	—	—	42	42	—	—
Total	61 085.1	61 551.6	466.5	0.8	285	294	9	3.2

Note: Budget figures were based on section 30, Internal oversight, of the proposed programme budget for 2020 (A/74/6 (Sect. 30)) and the relevant supplementary information.

5. With respect to the regular budget, table 1 shows a 1.2 per cent increase in financial resources, from \$20,569,100 in 2019 to \$20,811,200 in 2020. The post resources, on the other hand, stayed the same, at 114 posts. The Committee was

informed that the increase in the regular budget was primarily in the Investigations Division and pertained to general temporary assistance.

## **A. Executive direction and management**

6. As indicated in table 1, the financial and post resource requirements for executive direction and management are expected to remain constant, at \$1,505,200 and eight posts, respectively.

## **B. Programme of work**

### **Subprogramme 1**

#### **Internal audit**

7. The proposed regular budget resources for 2020 for subprogramme 1, Internal audit, are also expected to stay unchanged, at \$8,372,900, and the post resource levels will remain at 44 posts (see table 1).

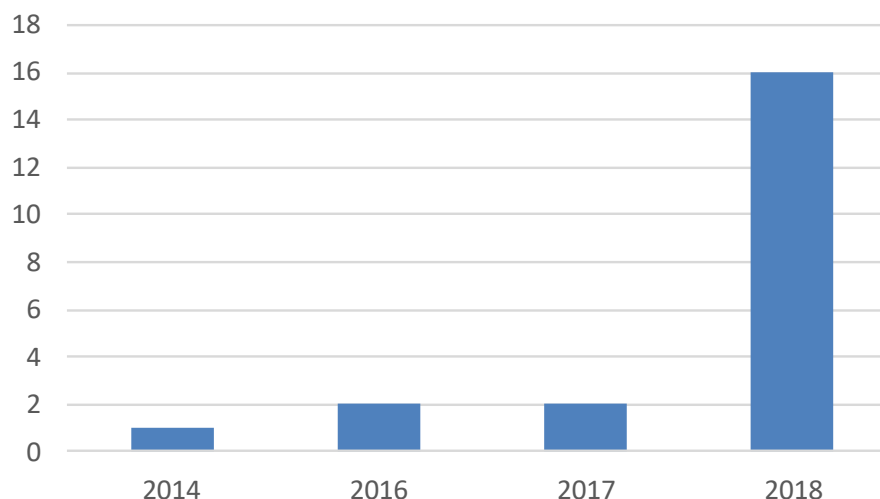
#### **Risk-based work planning process**

8. The Committee held extensive discussions with OIOS on the risk-based work planning process to ascertain how the Internal Audit Division takes organizational risk into account in determining the level of resources required to deliver the programme of work. The Committee continues to believe that using risk assessments to prioritize and allocate audit resources is a best practice, which the Committee has supported in its previous reports on the budget for OIOS. In this regard, OIOS informed the Committee that for 2020, the Division would continue to use a three-year rolling workplan. According to OIOS, the process involved validating and updating the audit universe and organization hierarchy; the identification of the strategic and business objectives of all organizational units; the identification and assessment of key risks to the achievement of the objectives of all organizational units; the alignment of scoring criteria and risk categories with Secretariat's enterprise risk management framework; a survey of information and communications technology risks and issues for all clients; and the consideration of management requests for audits.

9. The Committee was further informed that OIOS continued to develop a risk-ranked audit universe of auditable activities, taking into account the impact and likelihood of risks; the controls that exist to mitigate risks; the previous oversight activities; and the results of ongoing interactions and consultations within OIOS with the Board of Auditors and the Joint Inspection Unit. OIOS also indicated that there was increased focus on reform initiatives, including the delegation of authority and the second line of defence; effectiveness and efficiency issues; fraud and mismanagement; and opportunities to work jointly with other divisions of OIOS.

10. With regard to collaborative work within the divisions of OIOS, the Committee enquired about the trends with respect to the referrals between the Internal Audit Division and the Investigations Division. As shown in figure I, there has been a sharp rise in the number of referrals, from 2 in 2017 to 16 in 2018. The Committee enquired from OIOS the reasons for that significant jump and was informed that, following increased use of data analytics and the issuance of a practice guide on fraud risk assessment in 2018, the Internal Audit Division had conducted an audit of education grant entitlement in nine locations. This led to the identification of a large number of presumptive fraud cases, which were referred to the Investigations Division for investigation, hence the sharp increase.

Figure I  
**Number of cases referred from the Internal Audit Division to the Investigations Division**



11. The Committee appreciates the effort that OIOS is putting into breaking down the silos by ensuring that the three divisions are working jointly. The Committee will continue to monitor progress towards further cooperation among the three divisions. The Committee also commends the improvement that the Internal Audit Division has made in its business processes with the use of data analytics now available in Umoja.

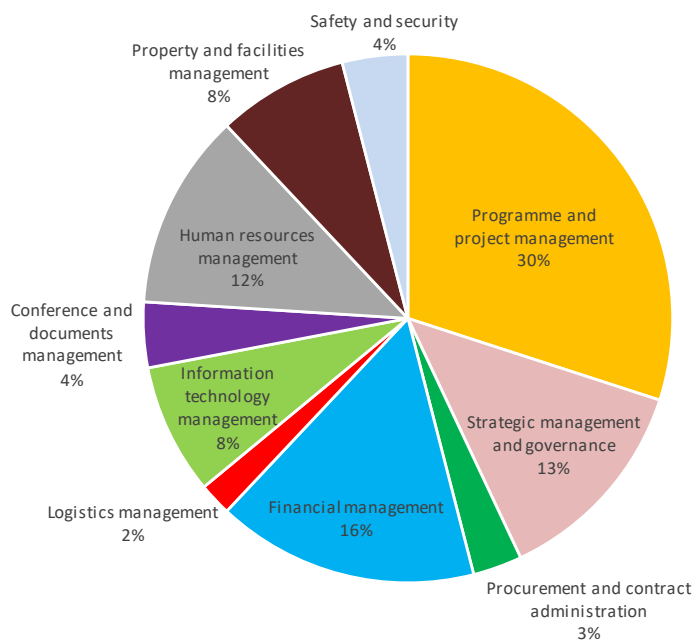
12. With regard to the provision of a link between risk assessment of the Internal Audit Division and the Organization's risk register, OIOS informed the Committee that the Division's assignments in 2020 will address nine top risks of the Organization, as shown in table 2. According to OIOS, some of the assignments cover more than one risk area.

Table 2  
**Top risks of the Organization**

	<i>Number of assignments</i>
Strategic planning and budget allocation	26
Human resources strategy and management	20
Organizational transformation	10
Internal control environment	65
Organizational structure and synchronization	13
Peacekeeping and special political missions and mandates	8
Safety and security	15
Information and communications technology strategy	14
Extrabudgetary funding and management	32

13. With regard to the areas of focus, the Committee was informed that the Internal Audit Division was placing emphasis on programme and project management, strategic management and governance, financial management and human resources management. The full breakdown of the assignments by area of focus is shown in figure II.

**Figure II**  
**Areas of focus of the Internal Audit Division**



#### **Workplan of the Internal Audit Division for 2020 and capacity gap analysis**

14. The Committee was informed that, under the regular budget, the Internal Audit Division plans to undertake 49 assignments in 2020. However, a shortfall of six assignments will arise if the OIOS personnel costs ceiling for 2019 continues to be applied in 2020 owing to the financial situation of the United Nations. This shortfall will arise because the Division will need to leave four Professional posts vacant owing to the ceiling. According to OIOS, even without the measures that have been taken to address the ceiling, undertaking 49 assignments would result in a net capacity gap of 125 staff days. The largest gap (275 days) will be in the Information and Communications Technology Audit Section. OIOS further noted that, from previous experience, the Office has had the ability to redeploy resources to cover higher-risk operations and activities emerging throughout the budget period. On that note, the Committee was informed that the Division was proposing no change to its regular budget staffing levels.

15. The Committee believes that the gap pertaining to information and communications technology (ICT) audit could pose a bigger risk since ICT auditors tend to be specialized and it may not be easy for those who are not ICT experts to perform such audits. To address the gap in ICT audit, the Division indicated that the Office plans to undertake the appropriate prioritization of assignments in the workplan. Additionally, according to OIOS, all auditors are being encouraged to use, and have been given training on, data analytics to reduce the assistance needed by ICT audit specialists in this area of their work. Moreover, in filling current vacancies, the Division is actively seeking applicants with some ICT audit experience to increase the Division's skills in that area.

16. With regard to the part of the workplan funded with extrabudgetary resources, OIOS indicated that it intends to complete 63 assignments, almost half of which will pertain to the Office of the United Nations High Commissioner for Refugees (UNHCR). With regard to the capacity gap analysis for extrabudgetary resources, the Committee was informed that the gap was projected at 950 staff days. The African

Audit Section and Field Audit Section will have the biggest gaps, of 290 and 270 staff days, respectively.

17. According to OIOS, the capacity gap analysis showed that if the Internal Audit Division had additional resources, it could increase its annual coverage of higher-risk activities for extrabudgetary-funded clients. However, as with the regular budget, no additional resources are being requested at this time owing to the financial situation. Nonetheless, OIOS again informed the Committee that, from previous experience, the Office has had the ability to obtain sufficient resources to cover higher-risk operations and activities emerging throughout the budget period.

18. OIOS further noted that before finalizing the workplan for 2020, the Division would conduct its annual risk assessment between August and October 2019. At that point, any new or emerging higher risks would be captured and this could result in several changes to the workplan, in particular as currently there is a faster-moving environment owing to the reform initiative. A tentative list of the proposed assignments for 2020 under both the regular budget and extrabudgetary resources is contained in annex I.

19. **As indicated above, OIOS is of the view that, from previous experience, the Internal Audit Division has had the ability to redeploy and/or obtain sufficient temporary resources to cover higher-risk operations and activities emerging throughout the budget period. Nonetheless, and in the light of the ongoing reform initiative, the Committee calls upon OIOS in general, and the Division in particular, to continue to review its work planning assumptions, especially through robust risk assessment processes, with a view to making the Office more responsive to the changing environment and thus more effective in the discharge of its functions. In that regard, the Committee endorses the resource requirements for the Internal Audit Division as presented.**

## **Subprogramme 2**

### **Inspection and evaluation**

20. The proposed regular budget resources for 2020 for subprogramme 2, Inspection and evaluation, amount to \$3,890,000 and reflect no resource change compared with the appropriation for 2019. The post resources also remained the same, at 22 posts (see table 1).

### **Implementation of the workplan**

21. During the current review, the Inspection and Evaluation Division indicated that, for the biennium 2018–2019, it had implemented 12 of 14 evaluations. This represents an implementation rate of 85 per cent. **The Committee welcomes the effort that the Inspection and Evaluation Division has put into implementing its workplan pertaining to the regular budget and encourages the Division to continue to make further progress.**

### **Risk assessment and capacity gap analysis**

22. The Committee was informed that the Inspection and Evaluation Division conducted its risk assessment in 2018 by considering risk factors that affected the likelihood of failure in performance (funding volatility, management capacity, operational risks and performance) and the potential impact of failure (size of budgets, reputational risks and complexity of operations). According to OIOS, the assessment also took into account the Secretariat's enterprise risk management risk register, as well as areas OIOS considered high risk emanating from the United Nations reform initiatives and the commitment of the Organization to supporting the achievement of the Sustainable Development Goals.

23. In the light of the Committee's prior recommendation, which called for a clearer link between the Organization's enterprise risk management and OIOS risk assessment, OIOS informed the Committee that during the risk assessment process, the Inspection and Evaluation Division considered the Secretariat enterprise risk management risk register, as well as the 2017 OIOS list of high-risk issues. OIOS further noted that, to ensure consistency with enterprise risk management and OIOS critical risk areas, the Division planned to consider cross-cutting areas under its entity-level programme evaluations or as possible topics for thematic evaluations.

24. In paragraph 25 of the report of the Independent Audit Advisory Committee on internal oversight: proposed programme budget for the biennium 2016–2017 (A/70/86), OIOS indicated that its inability to reduce the evaluation cycle from a periodicity of 11–13 years to eight years, in line with the requirements of the General Assembly, constituted one of the biggest aspects of the capacity gap. Upon enquiry, the Committee was informed that the Committee for Programme and Coordination and the General Assembly had endorsed the proposal of OIOS to reduce the regular budget evaluation cycle to at least eight years.

25. In that context, the Committee was informed that the cycle had been reduced to three years for high-risk entities, five years for medium-risk entities and eight years for low-risk entities for 2020. For the same year, the Inspection and Evaluation Division indicated that it had identified eight entities considered high risk, namely, the Office of the United Nations High Commissioner for Human Rights (OHCHR), the Department of Management Strategy, Policy and Compliance, the Office for the Coordination of Humanitarian Affairs, the Department of Political and Peacebuilding Affairs, the Department of Peace Operations/Department of Operational Support, the United Nations Office on Drugs and Crime (UNODC), the United Nations Human Settlements Programme (UN-Habitat) and the United Nations Environment Programme. These fall under the three-year evaluation cycle. Twelve entities were considered moderate risk and would be under the five-year cycle, while eight entities were rated low risk and would be evaluated within an eight-year cycle.

26. Taking into account the years since the previous evaluation and the assigned evaluation cycle, the Inspection and Evaluation Division indicated that for the period 2020–2021, it would evaluate those programme entities considered as high priorities, namely, the Department of Management Strategy, Policy and Compliance, UNODC, UN-Habitat, the Department of Economic and Social Affairs, the United Nations Office at Geneva, the United Nations Office at Nairobi, the United Nations Office at Vienna, the Office of the Special Adviser on Africa (including the New Partnership for Africa's Development), the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, OHCHR, the Office for the Coordination of Humanitarian Affairs and the Department of Political and Peacebuilding Affairs. In addition, the Committee was informed that the Division would be required to undertake five mandatory triennial reviews for evaluations completed in 2017 for the Department of Political Affairs, the Economic Commission for Europe, the Economic and Social Commission for Western Asia, the Office for the Coordination of Humanitarian Affairs, UNHCR and the United Nations Relief and Works Agency for Palestine Refugees in the Near East. Furthermore, the Security Council requested the evaluation of the implementation of OIOS recommendations to the International Residual Mechanism for Criminal Tribunals (IRMCT). The list of assignments to be completed in 2020 and the indicative assignments for 2021 is contained in annex II.

27. With regard to the capacity gap, the Committee was informed that the estimate of the resource requirements for the Inspection and Evaluation Division takes into consideration the Division's full workplan, which, in addition to the risk-based programme evaluations, includes other outputs mandated by the General Assembly.

Accordingly, OIOS indicated that a fully resourced Division that meets its work requirements would involve additional resources of four posts (two team leaders at the P-4 level, as well as two Evaluation Officers (P-3)). OIOS will address this capacity gap by requesting one P-4 post from IRMCT and by using consultancy resources to support the conduct of triennial reviews. OIOS had also proposed to reclassify one P-3 post as a P-4 post, in order to add an experienced evaluation team leader, and funding for a consultant (\$102,000) to conduct an independent external quality review of the Division. However, the Committee was informed that these proposals were not endorsed by the Secretary-General owing to the Organization's financial situation. Accordingly, OIOS indicated that the Division would have to reduce the scope of its evaluations in line with the available resources, in particular as it might also need to leave two Professional posts vacant during 2020 owing to the personnel costs ceiling that was set as a result of the current financial situation.

**28. Within the context of the ongoing reforms and the high importance attached to the 2030 Agenda for Sustainable Development, the role of a strengthened evaluation capacity need not be overemphasized. The Committee believes that the Inspection and Evaluation Division needs to be augmented if it is to be effective in executing its mandate. The Committee therefore is concerned that in the context of the ongoing reforms, which may necessitate that OIOS change its ways of doing business, and in the light of the current situation, the Division may not be able to address all of the high-risk areas in its portfolio or undertake the much-needed external quality review.**

### **Subprogramme 3 Investigations**

29. The proposed regular budget resources for 2020 for subprogramme 3, Investigations, amount to \$5,689,400 and reflect a net increase of \$242,100, or 4 per cent, compared with the appropriation for 2019 of \$5,447,300. The net increase in the overall resource requirements for the regular budget is attributable mainly to the proposal to establish three general temporary assistance positions. The post resources remain the same, at 33 posts (see table 1).

30. During the review process, the Committee was again informed that the Investigations Division continued to address its recurrent problems, especially the recruitment and retention of staff in the Division. According to OIOS, the vacancy rate for the support account budget (as at 31 March 2019) had declined to 14.5 per cent, while the rate for the regular budget had shot up to 24.2 per cent. Part of the reason for the sharp rise in the vacancy rate for the regular budget was attributed to three Professional posts being left vacant as part of the measures for addressing the personnel costs ceiling that had been set owing to the current financial situation.

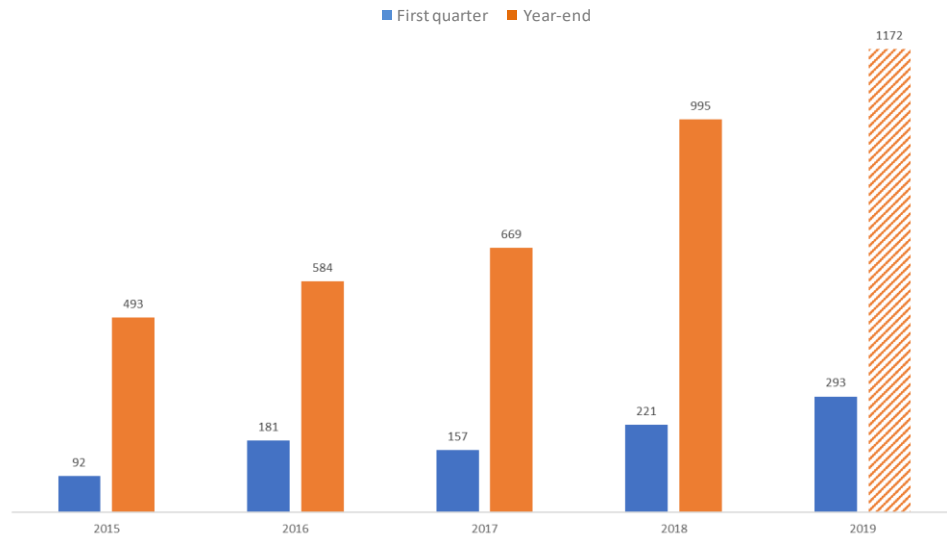
31. With respect to the ageing of all cases, the Committee was informed that the average time to complete an investigation continued to fall, from a high of 23 months in 2011 to the current level of 11.5 months as of the first quarter of 2019. **The Committee notes that the level of 11.5 months is still higher than the target of the Investigations Division of 6 months. The Committee therefore recommends that, in order to continue to improve its effectiveness and to positively contribute to a strengthened accountability regime of the Organization, OIOS assess its approach to managing investigations so as to further reduce its average completion time.**

### **Trend analysis and workplan process of the Investigations Division**

32. During its deliberations, the Committee was provided with relevant trend analyses of the activities of the Investigations Division. According to OIOS, these

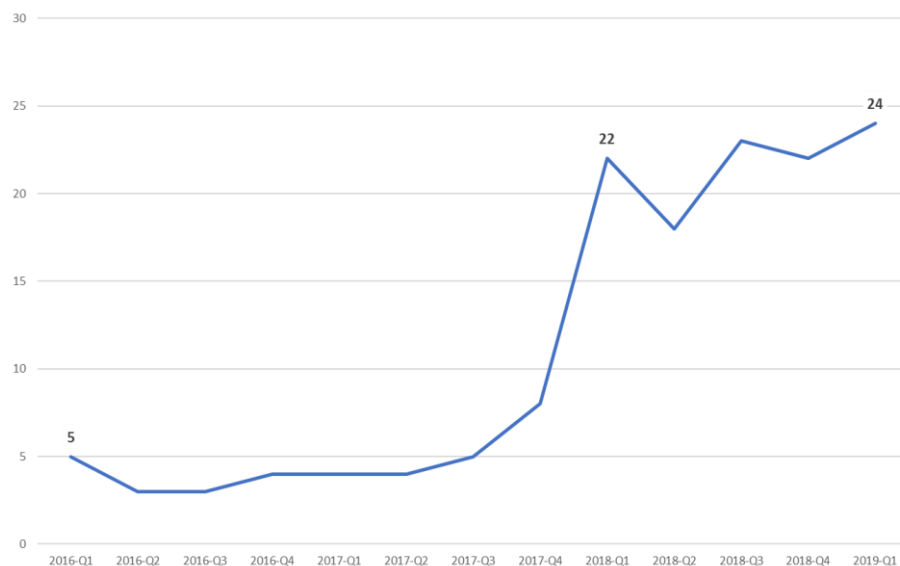
formed the basis for the workplan for 2020. Specifically, the Committee looked at the intake levels for the investigation matters that came to the Division and was informed that there continued to be an upward trend since 2015. At this rate, it is anticipated that by the end of 2019, the Division will have received 1,172 cases, compared with 995 received in 2018 (see figure III).

Figure III  
Trend analysis of cases received by the Investigations Division



33. With regard to sexual harassment complaints, the Committee was informed that the number had increased from 5 in the first quarter of 2016 to 24 in the first quarter of 2019. As shown in figure IV, the biggest increase was in the first quarter of 2018, when the number of reported cases trebled to 22 cases from 7 in the previous quarter.

Figure IV  
Number of sexual harassment complaints



### Capacity gap

34. In the light of the above-mentioned trends, the Committee was informed that OIOS had provided a proposal to the Controller that included the following: (a) the establishment of one post of Investigator (P-3) and one post of Investigations Assistant (General Service (Other level)) in the Operational Standards and Support Section in the New York Investigations Office; (b) Additional travel resources (\$100,000) to address sexual exploitation and abuse and sexual harassment investigations; (c) resources for a consultant (\$144,000) to conduct an independent external quality review of the Investigations Division at the recommendation of the Committee; and (d) resources for a consultant (\$17,000) to develop terms of reference for a new case management system to replace GoCase.

35. The Committee was further informed that of the requests, the Secretary-General was only able to approve (a) the redeployment of one post of Training Officer (P-4) from Vienna to New York and one post of Senior Investigator (P-5) from New York to Nairobi; and (b) the establishment of three sexual harassment investigators in Vienna as general temporary assistance positions.

36. The Committee requested OIOS to provide an impact assessment of the failure to obtain the originally requested post and non-post resources on the effectiveness of the investigation function. In response, OIOS indicated that the Division's work in 2020 would be impacted if it continued to leave three posts vacant owing to the continuation of the personnel costs ceiling that was set in 2019 to address the current financial situation. The posts initially identified for this purpose are a Training Officer, a post in the Operational Standards and Support Section and an Associate Investigator. OIOS indicated that without a Training Officer, the Investigations Division would find it difficult to deliver on its commitments to support training in investigating prohibited conduct, support the development and training of Special Investigation Units, train National Investigations Officers in investigating sexual exploitation and abuse, and develop and deliver interview training in support of the objectives of the Organization as they relate to system-wide improvements to the investigation of sexual harassment.

37. OIOS also noted that leaving the Operational Standards and Support Section vacant would have an impact on the potential positive effect of the additional posts endorsed in the support account budget of the Investigations Division for the biennium 2018–2019 and would increase pressure on an already extraordinarily busy and pressured team.

**38. The Committee recognizes the effort that OIOS has put into addressing the high vacancy rate in the Investigations Division. The current financial situation notwithstanding, the Committee believes that a strong and accountable Investigations Division is needed if the Organization is to achieve its objective of having the strengthened accountability regime called for in the reform initiative. In addition to the resources already endorsed by the Secretary-General, the Committee supports the request for resources to undertake the long-awaited external review of the Investigations Division. The Committee is also aware that the Division has faced a lot of challenges with regard to its vacancies. Any continued maintenance of the vacancies is bound to have greater ramifications on the effectiveness of the Division, and the Committee therefore calls for a quick resolution of this matter.**

### C. Programme support

39. The proposed regular budget resources for 2020 for programme support amount to \$1,353,700, including for seven posts, and reflect no resource change compared with the appropriation for 2019.

### III. Conclusion

40. The members of the Independent Audit Advisory Committee respectfully submit the present report, containing the Committee's comments and recommendations, for the consideration of the General Assembly.

*(Signed)* Patricia X. **Arriagada** Villouta  
Chair, Independent Audit Advisory Committee

*(Signed)* Natalia A. **Bocharova**  
Vice-Chair, Independent Audit Advisory Committee

*(Signed)* Maria Gracia M. Pulido **Tan**  
Member, Independent Audit Advisory Committee

*(Signed)* Richard Quartei **Quartey**  
Member, Independent Audit Advisory Committee

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

## Annex I

### **Tentative list of audit assignments for 2020 covering entities funded by the regular budget and extrabudgetary resources**

#### **African Audit Section**

##### *Regular budget*

1. Audit of translation and interpretation arrangements for the International Residual Mechanism for Criminal Tribunals (IRMCT) at The Hague, Netherlands, and Arusha, United Republic of Tanzania
2. Audit of recruitment and vacancy management at IRMCT
3. Audit of procurement and contract management at IRMCT
4. Audit of IRMCT detention facilities arrangements at The Hague and Arusha
5. Audit of recruitment process at the United Nations Office at Nairobi, the United Nations Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat)
6. Audit of management of host country services at the United Nations Office at Nairobi

##### *Extrabudgetary resources*

1. Audit of regional coordination units in the secretariat of the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa
2. Audit of the UNEP Regional Office for West Asia
3. Audit of strategic planning, monitoring and evaluation at the secretariat of the United Nations Framework Convention on Climate Change
4. Audit of finance, technology and capacity-building programme at the secretariat of the United Nations Framework Convention on Climate Change
5. Audit of subprogramme 2, Enhanced shared prosperity of cities and regions, of section 15, Human settlements, of the proposed programme budget for 2020
6. Audit of subprogramme 4, Effective urban crisis prevention and response, of section 15, Human settlements, of the proposed programme budget for 2020
7. Audit of the UN-Habitat Regional Office for Arab States
8. Audit of the UN-Habitat Regional Office for Latin America and the Caribbean

#### **European Audit Section**

##### *Regular budget*

1. Audit of medical insurance claims at the United Nations Office at Geneva
2. Audit of structure of the United Nations Office at Geneva
3. Audit of Client Support Centre at the United Nations Office at Geneva
4. Audit of travel at the United Nations Office at Geneva
5. Audit of human resources in the Division of Conference Management at the United Nations Office at Geneva
6. Audit of results-based management at the United Nations Conference on Trade and Development (UNCTAD)

7. Audit of subprogramme 1, Globalization, interdependence and development, of section 12, Trade and development, of the proposed programme budget for 2020
8. Audit of the UNCTAD arrangements for the initiation, review and clearance of technical cooperation projects
9. Audit of project and programme management at the United Nations System Staff College
10. Audit of staff entitlements at the United Nations Office at Vienna
11. Audit of property management at the United Nations Office at Vienna

*Extrabudgetary resources*

1. Audit of the Operational Satellite Applications Programme operations
2. Audit of the Global Programme for Combating Wildlife and Forest Crime of the United Nations Office on Drugs and Crime
3. Audit of fundraising activities of the United Nations Office on Drugs and Crime
4. Audit of administrative support services to field presences and substantive divisions of the Office of the United Nations High Commissioner for Human Rights (OHCHR)
5. Audit of the OHCHR partnership with the Department of Peace Operations
6. Audit of fundraising and resource mobilization of the International Trade Centre

**Special Assignments Section***Extrabudgetary resources*

1. Audit of the management of trust funds at OHCHR
2. Audit of the management of trust funds at the Economic Commission for Africa
3. Audit of the management of trust funds at the Economic Commission for Latin America and the Caribbean (ECLAC)
4. Review of the management of implementing partners at the United Nations Secretariat

**United Nations Joint Staff Pension Fund Audit Section***Extrabudgetary resources*

1. Audit of internal controls implemented in the Integrated Pension Administration System
2. Audit of implementation of customer relationship management system
3. Audit of data governance, management and reporting in the Office of Investment Management
4. Audit of asset-liability management in the United Nations Joint Staff Pension Fund
5. Audit of information and communications technology (ICT) operations in the secretariat of the Pension Fund
6. Audit of ICT security in the Office of Investment Management

## **Information and Communications Technology Audit Section**

### *Regular budget*

1. Audit of ICT governance, operations and security at ECLAC
2. Audit of the travel request information processing (TRIP) system of the Department of Safety and Security
3. Audit of critical business applications in the Department for General Assembly and Conference Management
4. Comprehensive audit on information and technology services
5. Audit of the project of the Department for General Assembly and Conference Management on the *Journal of the United Nations* and its website and application

## **Field Audit Section**

### *Regular budget*

1. Audit of subprogramme 2, News services, of section 28, Global communications, of the proposed programme budget for 2020
2. Audit of subprogramme 7, subregional activities for development, of section 18, Economic and social development in Africa, of the proposed programme budget for 2020
3. Audit of major construction and alteration projects in the Economic Commission for Africa
4. Audit of major construction and alteration projects in ECLAC
5. Audit of the management of macroeconomic policy, poverty reduction and financing for development and related technical cooperation projects in the Economic and Social Commission for Asia and the Pacific
6. Audit of subprogramme 5, Regional disarmament, of section 4, Disarmament, of the proposed programme budget for 2020
7. Audit of the governance of the United Nations Office for Partnerships

### *Extrabudgetary resources*

1. Audit of subprogramme 1, Intergovernmental support and coordination for sustainable development, of section 9, Economic and social affairs, of the proposed programme budget for 2020
2. Audit of subprogramme 5, Population, of section 9, Economic and social affairs, of the proposed programme budget for 2020
3. Audit of the Policy Branch of the Office for the Coordination of Humanitarian Affairs
4. Audit of the Emergency Response Support Branch of the Office for the Coordination of Humanitarian Affairs
5. Audit of the management of the trust fund for the strengthening of the Office for the Coordination of Humanitarian Affairs and the trust fund for disaster relief assistance
6. Audit of the financial monitoring of regional and country offices of the Office for the Coordination of Humanitarian Affairs

7. Audit of the Regional Office for the Middle East and North Africa of the Office for the Coordination of Humanitarian Affairs
8. Audit of the governance mechanism of the resident coordinator system
9. Audit of resident coordinator country operations

**Headquarters Audit Section***Regular budget*

1. Audit of the management of major conferences in the Department for General Assembly and Conference Management
2. Audit of the global planning and warehouse system of the Department for General Assembly and Conference Management
3. Audit of the management of leave and attendance at United Nations Headquarters
4. Audit of administration of sick leave by the Medical Services Division
5. Audit of the efficiency of global banking operations in the United Nations Secretariat
6. Audit of the effectiveness of the informal system of administration of justice
7. Audit of the management of close protection operations in the Department of Safety and Security
8. Audit of the process of evaluating and monitoring implementation of and compliance with security policies and guidelines at the Department of Safety and Security
9. Audit of the effectiveness of investigation reports by security personnel in the field
10. Audit of the performance measurement system in the Office of Legal Affairs
11. Audit of the use of consultants in the United Nations Secretariat
12. Audit of administrative management of the Office of the United Nations Ombudsman and Mediation Services

**Resident Audit Office in Kuwait***Regular budget*

1. Audit of vendor payments in the Kuwait Joint Support Office, the United Nations Assistance Mission for Iraq (UNAMI) and the United Nations Assistance Mission in Afghanistan (UNAMA)
2. Audit of education grant disbursement in the Kuwait Joint Support Office
3. Audit of contract management in UNAMA
4. Audit of security and safety activities in UNAMA
5. Audit of management of the United Nations Guard Unit in UNAMI
6. Audit of security and safety activities in UNAMI
7. Audit of danger pay in UNAMA and UNAMI
8. Audit of recruitment of international staff in UNAMA and UNAMI

**Office of the United Nations High Commissioner for Refugees Audit Service**  
*Extrabudgetary resources*

1. Audit of the strategic planning and resource allocation process at the Office of the United Nations High Commissioner for Refugees (UNHCR)
2. Advisory engagement to review selected aspects of the change management process at UNHCR
3. Advisory engagement to review the progress made by UNHCR in implementing its risk management 2.0 initiative
4. Audit of fraud prevention mechanisms and practices at UNHCR
5. Audit of records and archives management at UNHCR
6. Audit of fundraising at UNHCR
7. Audit of the arrangements for staff health and welfare at UNHCR
8. Advisory engagement to review the progress made by UNHCR in implementing its People Strategy 2016–2021
9. Advisory engagement to review the progress made by UNHCR in implementing its revised results-based management system and procedures
10. Thematic audit of age, diversity and gender mainstreaming in field programming
11. Audit of the process of opening and closing field offices
12. Thematic audit of construction projects in UNHCR field operations
13. Audit of UNHCR regional operations in Southern Africa
14. Audit of UNHCR regional operations in Panama
15. Audit of UNHCR regional office in China
16. Audit of UNHCR operations in northern Iraq
17. Audit of UNHCR operations in Burkina Faso
18. Audit of UNHCR operations in Mozambique
19. Audit of UNHCR operations in Bangladesh
20. Audit of UNHCR operations in Kyrgyzstan
21. Audit of UNHCR operations in Sri Lanka
22. Audit of UNHCR operations in Morocco
23. Audit of UNHCR operations in Uganda
24. Audit of UNHCR operations in Algeria
25. Audit of UNHCR operations in Jordan
26. Audit of UNHCR operations in Liberia
27. Audit of UNHCR operations in the Sudan
28. Audit of UNHCR operations in Nepal
29. Audit of UNHCR operations in Egypt
30. Audit of UNHCR operations in Mali

## Annex II

**Programme evaluation workplan of the Inspection and Evaluation Division under the regular budget for the period 2020–2021**

<i>2020 assignments</i>	<i>Planned date of issuance</i>
1. Department of Economic and Social Affairs	27 March 2020
2. Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States	27 March 2020
3. Office of the Special Adviser on Africa/NEPAD	27 March 2020
4. UNODC	27 March 2020
5. Department of Political and Peacebuilding Affairs	27 March 2020
6. Inspection of the UN-Women evaluation function	31 December 2019
7. Review of implementation of recommendations from OIOS evaluation of IRMCT	27 March 2020
8. Five triennial reviews of implementation of recommendations from evaluations of the Department of Political Affairs, ECE, ESCWA, the Office for the Coordination of Humanitarian Affairs, UNHCR and UNRWA	27 March 2020
<i>Indicative 2021 assignments</i>	<i>Completion date</i>
1. Office for the Coordination of Humanitarian Affairs	22 March 2021
2. UN-Habitat	22 March 2021
3. Department of Management Strategy, Policy and Compliance	22 March 2021
4. OHCHR	22 March 2021
5. Inspection of UNHCR evaluation function	22 March 2021
6. Thematic evaluation of the United Nations system-wide coordination of, and support for, the implementation of the Sustainable Development Goals (Executive Office of the Secretary-General and Development Coordination Office)	22 March 2021
7. Resident coordinator system	22 March 2021
8. Biennial reports on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives, and on the evaluation dashboard	22 March 2021

*Abbreviations:* ECE, Economic Commission for Europe; ESCWA, Economic and Social Commission for Western Asia; IRMCT, International Residual Mechanism for Criminal Tribunals; NEPAD, New Partnership for Africa's Development; OHCHR, Office of the United Nations High Commissioner for Human Rights; OIOS, Office of Internal Oversight Services; UN-Habitat, United Nations Human Settlements Programme; UNHCR, Office of the United Nations High Commissioner for Refugees; UNODC, United Nations Office on Drugs and Crime; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East; UN-Women, United Nations Entity for Gender Equality and the Empowerment of Women.