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Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2019 to 30 June 2020**

Addendum

Summary

The present addendum supplements the overview of the activities of the Office of Internal Oversight Services (OIOS) that is provided in document [A/75/301 \(Part I\)](#). It provides information about the recommendations issued by OIOS from 1 July 2019 to 30 June 2020. It also includes an analysis of open recommendations as at 30 June 2020, with additional focus on critical recommendations and recommendations with financial implications, and a list of reports issued.

* [A/75/150](#).

** Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2019 are presented in document [A/74/305 \(Part II\)](#). Those relating to the period from 1 January 2020 to 31 December 2020 will be presented in document [A/75/301 \(Part II\)](#).



Abbreviations and acronyms

| | |
|------------|--|
| DESA | Department of Economic and Social Affairs |
| DGACM | Department for General Assembly and Conference Management |
| DGC | Department of Global Communications |
| DMSPC | Department of Management Strategy, Policy and Compliance |
| DOS | Department of Operational Support |
| DSS | Department of Safety and Security |
| ECA | Economic Commission for Africa |
| ECE | Economic Commission for Europe |
| EOSG | Executive Office of the Secretary-General |
| ESCAP | Economic and Social Commission for Asia and the Pacific |
| ESCWA | Economic and Social Commission for Western Asia |
| ICAO | International Civil Aviation Organization |
| IRMCT | International Residual Mechanism for Criminal Tribunals |
| ITC | International Trade Centre |
| OCHA | Office for the Coordination of Humanitarian Affairs |
| ODA | Office for Disarmament Affairs |
| OHCHR | Office of the United Nations High Commissioner for Human Rights |
| OHRLLS | Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States |
| OIOS | Office of Internal Oversight Services |
| OLA | Office of Legal Affairs |
| OSAA | Office of the Special Adviser on Africa |
| UNCC | United Nations Compensation Commission |
| UNCCD | United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa |
| UNCTAD | United Nations Conference on Trade and Development |
| UNDP | United Nations Development Programme |
| UNEP | United Nations Environment Programme |
| UNFCCC | United Nations Framework Convention on Climate Change |
| UN-Habitat | United Nations Human Settlements Programme |
| UNICEF | United Nations Children's Fund |
| UNHCR | Office of the United Nations High Commissioner for Refugees |

| | |
|------------|---|
| UNHQ | United Nations Headquarters |
| UNITAD | United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant |
| UNJSPF | United Nations Joint Staff Pension Fund |
| UNJSPF-OIM | United Nations Joint Staff Pension Fund Office of Investment Management |
| UNOCT | United Nations Office of Counter-Terrorism |
| UNODC | United Nations Office on Drugs and Crime |
| UNOG | United Nations Office at Geneva |
| UNON | United Nations Office at Nairobi |
| UNOV | United Nations Office at Vienna |
| UNRWA | United Nations Relief and Works Agency for Palestine Refugees in the Near East |
| UNROD | United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory |
| UNSSC | United Nations System Staff College |
| UNSU | United Nations Staff Union |
| UNU | United Nations University |
| UN-Women | United Nations Entity for Gender Equality and the Empowerment of Women |

I. Introduction

1. The present addendum is divided into five sections: analysis of recommendations issued between 1 July 2019 and 30 June 2020 (section II); analysis of open recommendations (section III); further analysis of critical recommendations (section IV); recommendations with financial implications (section V); and reports issued between 1 July 2019 and 30 June 2020 (section VI).

2. For the purposes of the addendum, entities have been grouped into four categories: Secretariat entities, excluding those involved in peace operations; Secretariat peace operations entities; other entities, which includes non-Secretariat United Nations entities covered by OIOS oversight activities; and the United Nations Joint Staff Pension Fund, including its secretariat and the Office of Investment Management. Unless otherwise indicated, the data presented do not include peace operations activities.

II. Analysis of recommendations issued between 1 July 2019 and 30 June 2020

3. OIOS has reviewed the way in which it rates and monitors its recommendations. The aim is to provide clearer information to senior management on the timing of implementation of recommendations and action taken by OIOS in case of unaccepted recommendations. Recommendations are now defined as follows:

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

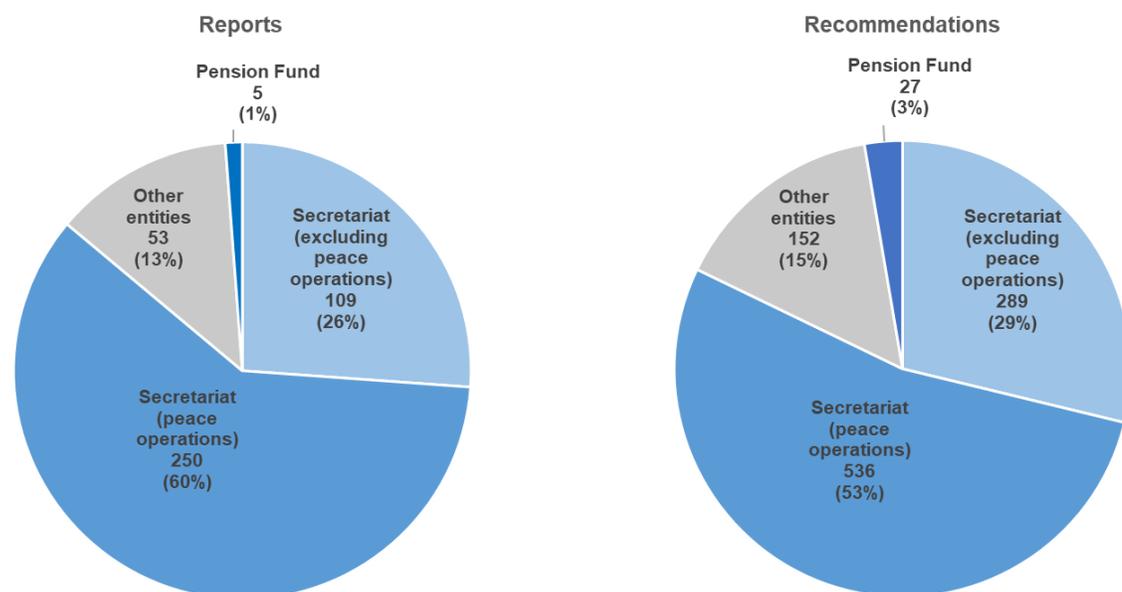
4. OIOS has also changed its approach to assessing the status of open recommendations. Under the new approach, any recommendation that remains unimplemented for more than 24 months since its issue and acceptance will be considered long outstanding. That is because the identified risk would remain unmitigated or the recommendation might be overtaken by events. OIOS will work with the concerned entities to identify reasons for the lack of progress on implementation and to establish whether such recommendations remain relevant and should be acted upon without further delay or should be closed.

5. The focus is to ensure that recommendations lend themselves to actions that can be implemented in a timely manner and that, where still not implemented 24 months after being accepted, the entity concerned identifies any associated unmitigated risks and, if they are unaddressed, properly reflects them in the Organization's enterprise risk management framework. This approach will better suit the more dynamic risk environment that the United Nations Secretariat and other organizations currently face.

6. Between 1 July 2019 and 30 June 2020, OIOS issued 1,004 recommendations, contained in 417 reports, including those pertaining to peace operations (figure 1). Analysis of the recommendations issued, and of the status of implementation of previous recommendations, is provided in the present addendum for all entities not relating to peace operations. Reports and recommendations pertaining to OIOS oversight of such entities represent around 40 per cent and 47 per cent, respectively,

of total reports and recommendations issued by OIOS between 1 July 2019 and 30 June 2020 (figure 1).

Figure 1
Reports and recommendations issued between 1 July 2019 and 30 June 2020



| | <i>Secretariat (excluding peace operations)</i> | <i>Other entities</i> | <i>Pension Fund</i> | <i>Subtotal</i> | <i>Secretariat (peace operations)</i> | <i>Total</i> |
|---------------------------|---|-----------------------|---------------------|-----------------|---|--------------|
| Reports issued* | 109 | 53 | 5 | 167 | 250 | 417 |
| Audit | 26 | 26 | 4 | 56 | 51 | 107 |
| Inspection and evaluation | 11 | 2 | – | 13 | 4 | 17 |
| Investigation | 72 | 25 | 1 | 98 | 195 | 293 |
| Recommendations | 289 | 152 | 27 | 468 | 536 | 1 004 |
| Audit | 199 | 134 | 27 | 360 | 308 | 668 |
| Inspection and evaluation | 26 | 4 | – | 30 | 10 | 40 |
| Investigation | 64 | 14 | – | 78 | 218 | 296 |

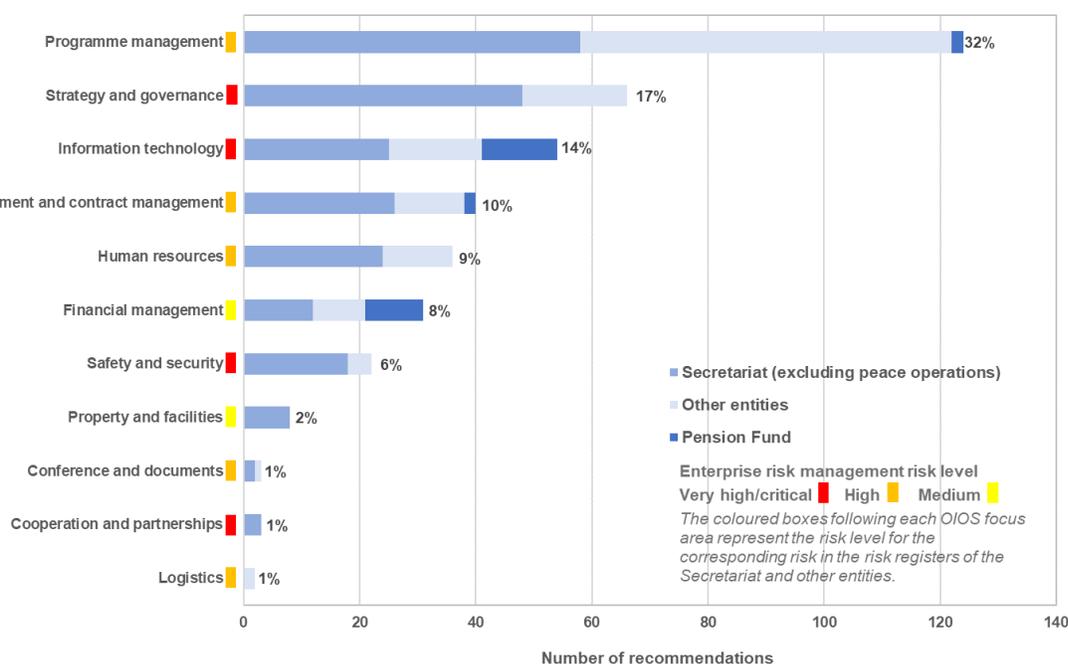
* The addendum to the report on the activities of the Office of Internal Oversight Services for the period from 1 July 2019 to 30 June 2020 (A/75/301 (Part I)/Add.1) and the report on the activities of the Office of Internal Oversight Services on peace operations for the period from 1 January to 31 December 2019 (A/74/305 (Part II)) bring the total number of reports of OIOS reports to 419.

7. Of the 468 recommendations issued by OIOS to entities not relating to peace operations, 16 (3 per cent) were deemed critical (table 1). A list of those critical recommendations (table 3) and details of all overdue critical recommendations (past the target due date, table 4) and long outstanding critical recommendations (older than 24 months, table 5) are provided in section IV.

8. The remaining 452 (97 per cent) of the 468 recommendations were deemed important, with 62 per cent relating to Secretariat entities not concerned with peace operations, 6 per cent to the Pension Fund and 32 per cent to other entities. Around 77 per cent of those recommendations arose from internal audit, 17 per cent from investigation and 6 per cent from inspection and evaluation activities.

9. OIOS internal oversight work was focused on areas of higher risk to the Organization’s risk management, governance and operations and aligned with the enterprise risk management framework of the Secretariat (and those of other entities). Approximately 90 per cent of recommendations issued during the reporting period addressed areas of higher risk that had been identified in the risk registers of the Secretariat and other relevant entities. Around 32 per cent of the 390 audit, inspection and evaluation recommendations were issued with a view to improving programme management, including the planning, implementation, monitoring and evaluation of, and reporting on, programmatic activities and projects. Other areas of frequent focus included strategy and governance, information and communications technology, procurement and contract management, human resources and financial management, all of which are areas identified by entities as being high or very high risk.

Figure 2
Focus areas of recommendations issued between 1 July 2019 and 30 June 2020



III. Analysis of open recommendations

A. Closure of recommendations

10. OIOS closed 829 recommendations during the reporting period. Of them, 190 (23 per cent) were issued during the current period and 639 (77 per cent) had been issued previously.

Table 1
Status of open recommendations as at 30 June 2020

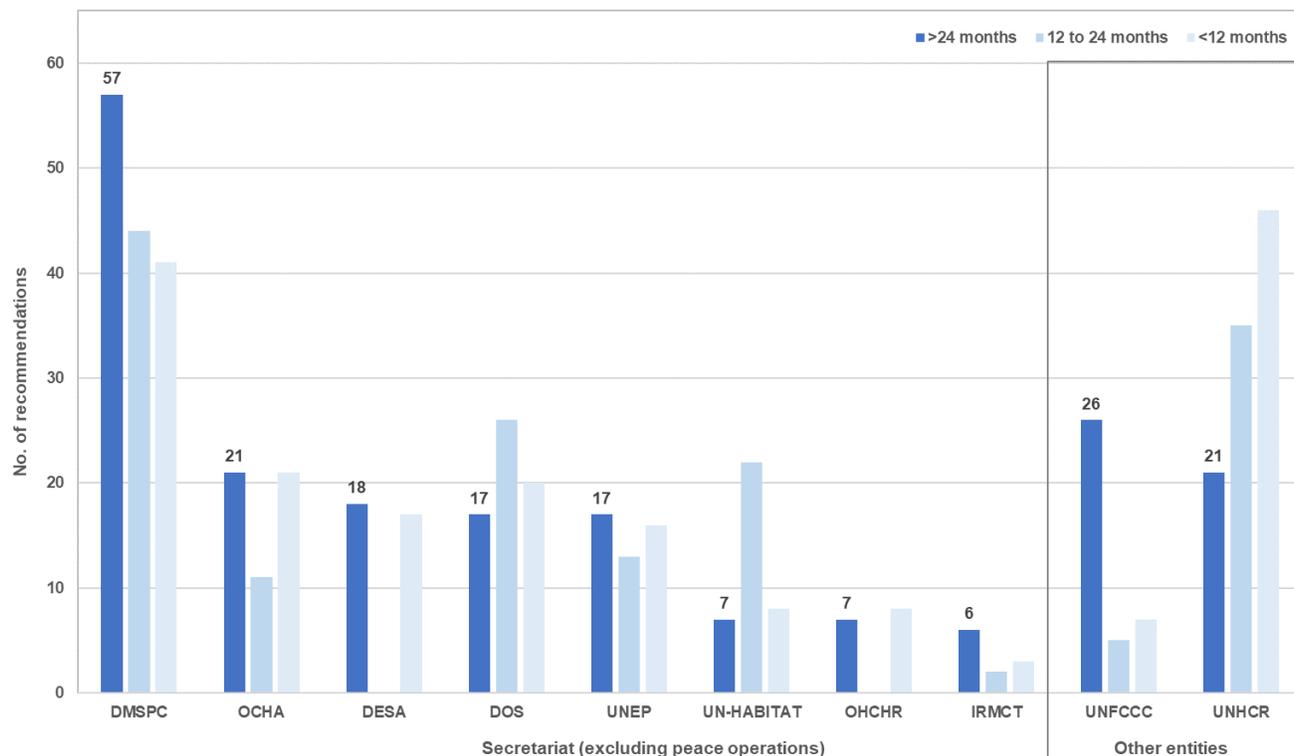
| | <i>Secretariat (excluding peace operations)</i> | <i>Other entities</i> | <i>Pension Fund</i> | <i>Total</i> | <i>Secretariat (peace operations)</i> |
|---|---|---------------------------|-------------------------|--------------|---|
| Open as at 1 July 2019 | 789 | 276 | 50 | 1 115 | 499 |
| + Issued between 1 July 2019 and 30 June 2020 | 289 | 152 | 27 | 468 | 536 |
| <i>Critical</i> | 14 | 2 | – | 16 | 1 |
| <i>Important</i> | 275 | 150 | 27 | 452 | 535 |
| – Closed between 1 July 2019 and 30 June 2020 | 542 | 251 | 36 | 829 | 613 |
| Issued during the current period | 101 | 82 | 7 | 190 | 254 |
| <i>Critical</i> | – | 2 | – | 2 | 1 |
| <i>Important</i> | 101 | 80 | 7 | 188 | 253 |
| Issued during previous periods | 441 | 169 | 29 | 639 | 359 |
| <i>Critical</i> | 4 | 9 | 1 | 14 | 5 |
| <i>Important</i> | 437 | 160 | 28 | 625 | 354 |
| Open as at 30 June 2020 | 536 | 177 | 41 | 754 | 422 |
| <i>Critical</i> | 19 | 7 | 5 | 31 | 5 |
| <i>Important</i> | 517 | 170 | 36 | 723 | 417 |

B. Implementation timelines for recommendations

11. As at 30 June 2020, 754 recommendations were open, of which 278 (37 per cent) had been issued within the previous 12 months and 238 (32 per cent) between 12 and 24 months previously. The remaining 238 (32 per cent) had been open for more than 24 months, 15 of them for five years or longer. Thirty-one (4 per cent) of the 754 open recommendations were classified as critical, including 14 that had been issued within the previous 12 months, 14 issued between 12 and 24 months previously and 3 that were more than 24 months old.

12. The top 10 entities with the most long outstanding recommendations (figure 3) together account for 83 per cent of such recommendations.

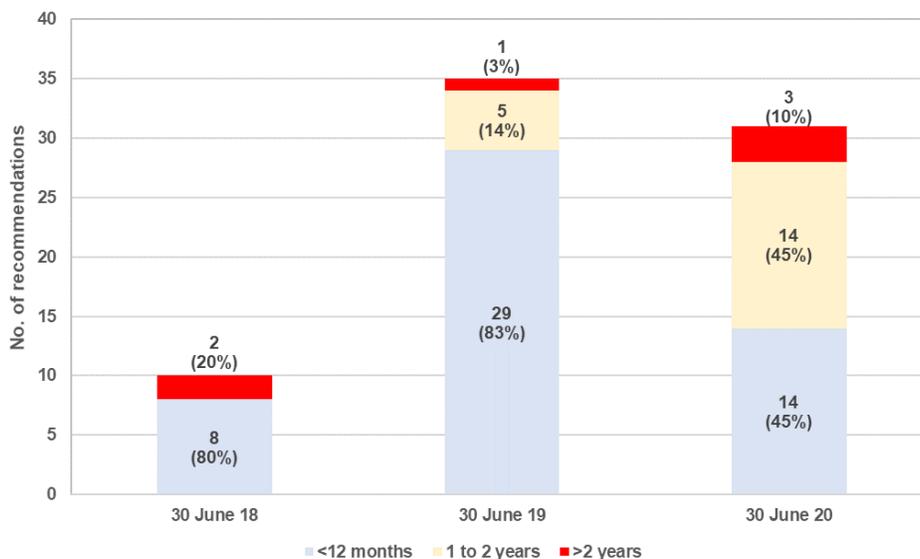
Figure 3
Top 10 entities with most long outstanding recommendations as at 30 June 2020



13. The adverse outcomes highlighted by OIOS in its findings can be minimized by the timely implementation of its recommendations.

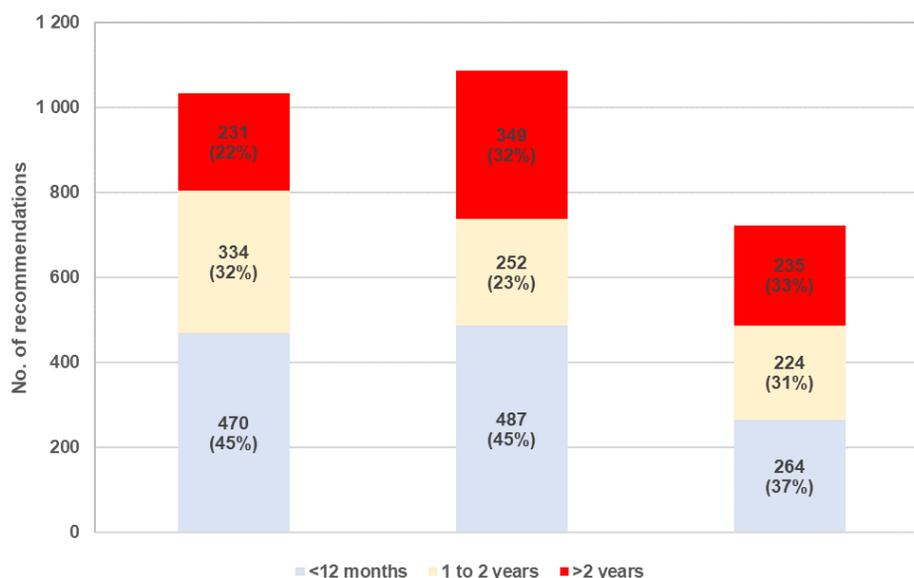
14. Although the number of open critical recommendations decreased slightly from 35 as at 30 June 2019 to 31 as at 30 June 2020, the number of critical recommendations still open after 12 months rose from 6 (17 per cent) as at 30 June 2019 to 17 (55 per cent) as at 30 June 2020 (figure 4).

Figure 4
Open critical recommendations



15. The proportion of open important recommendations more than 12 months old increased from 55 per cent (601) as at 30 June 2019 to 63 per cent (459) as at 30 June 2020 (figure 5). The number of important recommendations still open as at 30 June 2020 decreased by a third compared with the previous reporting period (723 open at 30 June 2019, compared with 1,088 at 30 June 2019). The decrease is explained by the issuance of 289 fewer recommendations overall in the period 2019–2020 compared with 2018–2019 and increased efforts to monitor and update the status of implementation of recommendations in a more timely manner.

Figure 5
Open important recommendations



IV. Further analysis of critical recommendations

A. Critical recommendations issued during the reporting period

16. OIOS issued 16 critical recommendations during the reporting period (table 2). Management accepted all of them and two have since been implemented. They require immediate action by management in order to strengthen strategic and operational planning (DESA, DGC, ECA and OSAA), fraud risk management (DMSPC and DOS), coordination and consultation (DGC, ECA and OSAA), monitoring (DGC, ECA and OSAA), financial management (UNHCR) and the safeguarding of assets (UNHCR).

Table 2
Critical recommendations issued between 1 July 2019 and 30 June 2020*

| <i>Entity</i> | <i>Report number</i> | <i>Recommendation</i> | <i>Risk category</i> | <i>Report date</i> | <i>Target date</i> | <i>Implementation status</i> |
|----------------|----------------------|--|----------------------|--------------------|--------------------|------------------------------|
| DESA | IED-19-015 | Building on its improvements and within the confines of its mandate, UNDESA should further strengthen its current yearly strategic plan to cover major UNDESA activities at the subprogramme level. | Strategy | 10/06/2020 | 31/12/2021 | In progress |
| | IED-19-015 | To maximize its effectiveness, UNDESA should continue to develop department-level reform operationalization action plans and guidance for phase 3 of the organizational reform. | Operational | 10/06/2020 | 31/12/2021 | In progress |
| DOS (DMSPC) | 2019/111 | DOS should, in consultation with DMSPC: (a) implement a fraud risk management programme to identify, analyse and manage procurement fraud risks; (b) conduct a systematic fraud risk assessment of the procurement function; and (c) maintain a log of suspected and detected fraud cases in order to analyse fraud schemes and design appropriate mitigating measures. | Compliance | 18/11/2019 | 31/03/2021 | In progress |
| DGC, ECA, OSAA | IED-19-018 | To resolve programme coherence and internal accountability issues, and ensure the programme delivers as one, OSAA in collaboration with ECA and DGC should put in place a formal process of regular consultation to internally align and coordinate the activities of the three subprogrammes at all stages of the delivery process. | Operational | 25/03/2020 | 21/12/2021 | In progress |
| | IED-19-018 | Programme 9, led by OSAA with close collaboration from ECA and DGC, should engage in a strategic planning process with key stakeholders to ensure a comprehensive, participatory and integrated plan, including an advocacy strategy, is developed in support of its mandates. | Strategy | 25/03/2020 | 21/12/2021 | In progress |

| <i>Entity</i> | <i>Report number</i> | <i>Recommendation</i> | <i>Risk category</i> | <i>Report date</i> | <i>Target date</i> | <i>Implementation status</i> |
|---------------|----------------------|---|----------------------|--------------------|--------------------|------------------------------|
| | IED-19-018 | OSAA should fully operationalize the United Nations Monitoring Mechanism in line with goals articulated by the General Assembly so that the mechanism reliably and systematically tracks commitments over time, provides a basis for advocacy and follow-up. | Operational | 25/03/2020 | 3/03/2021 | In progress |
| ECA, OSAA | IED-19-018 | OSAA and ECA-NEPAD Unit should strengthen the global and regional coordination mechanisms to which they are secretariat to more deliberately inform, actively involve all three subprogrammes, with clear leadership and involvement roles for each and coordinate action in support to African Union goals articulated in Agenda 2063 and in supporting regional strategies. | Strategy | 25/03/2020 | 21/12/2021 | In progress |
| UNHCR | 2019/068 | The UNHCR Division of Financial and Administrative Management should strengthen the processes over: (i) the quality review of the appropriateness of the opinion in the auditors' reports; and (ii) the assessment of the performance of auditors, including in terms of timeliness of audit reports. | Financial | 5/08/2019 | 31/12/2019 | Implemented |
| | 2019/103 | The UNHCR Representation in Chad should review its current cash-based interventions (CBI) strategy and ensure it is supported by a comprehensive review of the current CBI programme, as well as related standard operating procedures to ensure the programme remains relevant in addressing protection risks and safeguards available resources. | Financial | 8/11/2019 | 31/12/2019 | Implemented |

* Recommendations issued for implementation by more than one entity are listed only once.

B. Critical recommendations open as at 30 June 2020

17. A total of 31 critical recommendations were open as at 30 June 2020, 14 of them issued between 1 July 2019 and 30 June 2020, 14 between 1 July 2018 and 30 June 2019 and 3 prior to 30 June 2018. Moreover, 12 of the 31 critical recommendations were overdue and 2 were long outstanding as at 30 June 2020 (table 3).

Table 3

Status of open critical recommendations as at 30 June 2020

| | <i>Secretariat (excluding peace operations)</i> | <i>Other entities</i> | <i>Pension Fund</i> | <i>Total</i> |
|---|---|---------------------------|-------------------------|--------------|
| Period recommendations open | 19 | 7 | 5 | 31 |
| Less than 12 months | 14 | – | – | 14 |
| Between 12 and 24 months | 5 | 4 | 5 | 14 |
| More than 24 months | – | 3 | – | 3 |
| Overdue as at 30 June 2020 | 3 | 5 | 4 | 12 |
| Past due date and open for less than 24 months | 3 | 3 | 4 | 10 |
| Past due date and open for more than 24 months* | – | 2 | – | 2 |

* Not reflected here, but included in table 4, is an additional recommendation to UNFCCC that, although not past the estimated due date, has been open for more than 24 months.

18. Details of the overdue and long outstanding critical recommendations are provided in tables 4 and 5.

Table 4
Critical recommendations overdue and/or open for more than 24 months

| <i>Entity</i> | <i>Report number</i> | <i>Recommendation</i> | <i>Risk category</i> | <i>Report date</i> | <i>Target due date</i> | <i>New estimated due date</i> |
|---------------|----------------------|--|-----------------------|--------------------|------------------------|-------------------------------|
| UNHCR | 2017/119 | The UNHCR Division of Human Resources Management should revisit the governance and management accountability arrangements for staff accommodation; and in particular: (a) reactivate the Steering Committee on Staff Accommodation to robustly oversee the work and resources of the Global Staff Accommodation Unit (GSAU); (b) take action to ensure systemic issues identified by GSAU are addressed, including the need to reinvest rental income to improve standards of accommodation; and (c) put in place appropriate coordination mechanisms with the Regional Bureaux on staff accommodation matters and ensure that the respective responsibilities are clear. | Human resources | 17/11/2017 | 31/12/2018 | 30/09/2019 |
| | 2017/119 | The UNHCR Division of Human Resources Management, in coordination with the Regional Bureaux and Representations managing staff accommodations, should develop an adequately resourced and time-bound action plan to ensure that the minimum standards on living conditions, as regards staff accommodation and living environment, food water and hygiene, and recreational facilities, are achieved in all locations. | Human resources | 17/11/2017 | 31/12/2019 | – |
| UNFCCC | 2018/064 | UNFCCC should document and execute a plan for timely implementation of all critical recommendations made by the third-party consulting firm relating to the vulnerability test. | Information resources | 21/06/2018 | 31/12/2020 | – |

Table 5
Critical recommendations overdue and open for less than 24 months

| <i>Entity</i> | <i>Report number</i> | <i>Recommendation</i> | <i>Risk category</i> | <i>Report date</i> | <i>Target due date</i> | <i>New estimated due date</i> |
|---------------|----------------------|---|----------------------|--------------------|------------------------|-------------------------------|
| UN-Habitat | 2019/006 | UN-Habitat should ensure that the Habitat III Secretariat provides to the General Comptroller of Ecuador all documentation in its possession relating to the selection of the Operator and disbursement of funds by the Operator on behalf of Habitat III. | Financial | 21/02/2019 | 31/05/2019 | – |
| | 2019/006 | UN-Habitat, in coordination with the Government of Ecuador, should review the expenditure of \$3,786,953 incurred on behalf of the Habitat III Secretariat through the Operator to assure accountability for the funds. | Financial | 21/02/2019 | 31/12/2019 | – |
| | 2019/006 | UN-Habitat should expedite the financial and substantive reports to donors of the Habitat III Trust Fund to assure transparency for the funds received from donors and sustain their confidence and continued support. | Financial | 21/02/2019 | 31/05/2019 | – |
| UNHCR | 2018/097 | UNHCR should assess what accountability measures need to be taken for the undue prolongation of expensive and unsustainable emergency water trucking services, absence of competitive tendering, override of controls and poor contract management, leading to substantial loss of resources, failure to achieve value for money, and the creation of a potentially significant liability outside its accounting records. | Strategy | 17/10/2018 | 30/06/2019 | – |
| | 2018/097 | UNHCR should: (a) establish accountability for failure to take timely corrective measures on the irregularities in registration activities; and (b) conduct a lessons learned exercise over registration activities in Uganda and implement effective risk management procedures over registration, including risk mitigation measures, regular management reviews of risks, and timely escalation of high risks to appropriate management levels for action. | Operational | 17/10/2018 | 30/06/2019 | – |

| <i>Entity</i> | <i>Report number</i> | <i>Recommendation</i> | <i>Risk category</i> | <i>Report date</i> | <i>Target due date</i> | <i>New estimated due date</i> |
|---------------|--------------------------|--|----------------------|--------------------|------------------------|-------------------------------|
| | 2019/035 | The UNHCR Representation in Tanzania, in collaboration with the Regional Bureau for Africa, should: (i) review its processes, including in terms of management supervision and monitoring, for the selection and retention of partners, designation of procurement to partners, and monitoring of projects, and implement a time-bound action plan addressing the systemic and recurring issues raised in this audit in an effective and sustainable manner; and (ii) institute measures to recover all ineligible and unauthorized project costs and receivables from partners. | Operational | 22/05/2019 | 30/09/2019 | – |
| UNJSPF | A/73/341 | The Board should: (a) implement the General Assembly’s request to submit proposals for fair and equitable representation of member organizations on the Board to reflect the actual distribution of active participants in the Fund, present and future trends in Fund participation, and the changing nature of the Fund’s member organizations; and (b) implement a rotation scheme that allows eligible member organizations to share the rotating seats in a fair and equitable manner. | Strategy | 6/09/2018 | 30/09/2019 | – |
| | A/73/341 | The Board should: (a) separate the roles of its Secretary and the Fund’s Chief Executive Officer; (b) establish its own secretariat that is independent from the management of the Fund; and (c) reconstitute the Executive Office such that it is directly responsible to both entities of the Fund for the provision of administrative services. | Strategy | 6/09/2018 | 31/12/2019 | – |
| | A/73/341 | The Board should: (a) establish mechanisms to ensure that annual performance evaluations of the Chief Executive Officer and Deputy Chief Executive Officer are conducted and documented based on clear metrics to hold them accountable; and (b) ensure that the secretariat of the Fund is held accountable for annually appraising the performance of its staff. | Strategy | 6/09/2018 | 30/09/2019 | – |
| | A/73/341 | The Board should take effective measures to ensure that the secretariat of the Fund sets the appropriate tone at the top with regard to integrity and ethical values. | Strategy | 6/09/2018 | 30/09/2019 | – |

V. Recommendations with financial implications

19. A summary of recommendations with financial implications is provided in table 6. OIOS classifies financial implications according to several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction.

20. During the reporting period, recommendations with financial implications included an estimated \$1.04 million in potential recoveries and expenditure reduction for Secretariat entities. OIOS, through its internal audits, also identified areas for recoveries in UNHCR, \$1.1 million of which UNHCR realized during the reporting period (table 6).

Table 6

Recommendations with financial implications, 1 July 2019 to 30 June 2020

(United States dollars)

| <i>Entity</i> | <i>Report number or issue date</i> | <i>Description</i> | <i>Estimated amount</i> | <i>Realized amount</i> |
|---------------|--|--|-----------------------------|----------------------------|
| DMSPC | 14 Feb 2020 | Recoveries from entitlement fraud | 309 578 | – |
| | 31 Dec 2020 | Recovery of overpayment | 1 999 | – |
| OCHA | 2019/126 | Overpayments due to exchange rate irregularities | 413 000 | – |
| OHCHR | 2019/071 | Value-added tax receivables to be claimed | 311 000 | – |
| UNHCR | 2014/059 | Recoveries of long outstanding receivables from staff members | – | 32 180 |
| | 2017/124 | Recovery of education grant overpayments | – | 5 896 |
| | 2018/042 | Recoveries relating to personal use of telecommunications devices | – | 220 880 |
| | 2018/042 | Optimized use of mobile telecommunications devices and subscriptions | – | 576 993 |
| | 2018/097 | Recoveries relating to overbilling in road construction projects | – | 239 474 |
| | 2019/103 | Recoveries relating to fuel management | – | 1 062 |
| Total | | | 1 035 577 | 1 076 485 |

VI. Reports issued between 1 July 2019 and 30 June 2020

21. Between 1 July 2019 and 30 June 2020, OIOS issued 168 reports (excluding those relating to peace operations), comprising 9 to the General Assembly (1 audit report, 6 triennial reviews, 1 evaluation report and the report on the activities of the Office of Internal Oversight Services for the period from 1 July 2018 to 30 June 2019), 55 internal audit reports, 66 investigation reports, 27 investigation closure notices, 5 investigation advisory reports and 6 evaluation and inspection reports (table 7).

Table 7
Reports issued between 1 July 2019 and 30 June 2020 (excluding peace operations)

A. Reports issued to the General Assembly

| <i>Symbol</i> | <i>Date</i> | <i>Subject</i> |
|---|-------------|---|
| A/74/305 (Part I) and A/74/305 (Part I)/Add.1 | 13/08/2019 | Activities of the Office of Internal Oversight Services for the period from 1 July 2018 to 30 June 2019 |
| A/74/281 | 05/08/2019 | Audit of the international component of the Extraordinary Chambers in the Courts of Cambodia |
| E/AC.51/2020/2 | 10/03/2020 | Triennial review of recommendations from the programme evaluation of the Economic Commission for Europe |
| E/AC.51/2020/3 | 11/03/2020 | Triennial review of recommendations from the programme evaluation of the Economic and Social Commission for Western Asia |
| E/AC.51/2020/5 | 17/03/2020 | Triennial review of recommendations from the thematic evaluation of the regional commissions |
| E/AC.51/2020/6 | 17/03/2020 | Triennial review of recommendations from the programme evaluation of the Office for the Coordination of Humanitarian Affairs |
| E/AC.51/2020/4 | 18/03/2020 | Triennial review of recommendations from the programme evaluation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East |
| E/AC.51/2020/8 | 20/03/2020 | Triennial review of recommendations from the programme evaluation of the Office of the United Nations High Commissioner for Refugees |
| S/2020/236 | 26/03/2020 | Evaluation of the methods and work of the International Residual Mechanism for Criminal Tribunals |

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

| <i>Entity</i> | <i>Issue date</i> | <i>Audit report subject</i> | <i>Number of recommendations</i> | |
|--------------------|-------------------|---|----------------------------------|------------------|
| | | | <i>Critical</i> | <i>Important</i> |
| Secretariat | | | | |
| DESA | 24/09/2019 | Management of the project offices in the Republic of Korea and Japan (2019/086) | 0 | 9 |
| DMSPC, DOS | 13/08/2019 | Management of capital improvements and maintenance projects in the United Nations Secretariat (2019/069) | 0 | 9 |
| | 18/11/2019 | Strategic management of the procurement function in the United Nations Secretariat (2019/111) | 1 | 16 |
| | 21/11/2019 | Umoja system security, architecture and design (2019/112)* | 0 | 5 |
| | 06/12/2019 | Inspira Human Resources System (2019/119) | 0 | 9 |
| DMSPC, DOS | 13/02/2020 | Secure communications and the related telecommunications infrastructure at the United Nations Secretariat (2020/002)* | 0 | 8 |
| DMSPC, DOS, UNOV | 12/02/2020 | Processes for the development and acquisition of software applications at the United Nations Secretariat (2020/003) | 0 | 5 |
| DSS | 24/07/2019 | Effectiveness and efficiency of the critical incident stress management in the United Nations Secretariat (2019/065) | 0 | 12 |
| ECA | 27/12/2019 | Management of select policy centres (2019/147) | 0 | 5 |

| <i>Entity</i> | <i>Issue date</i> | <i>Audit report subject</i> | <i>Number of recommendations</i> | |
|-----------------------|-------------------|---|----------------------------------|------------------|
| | | | <i>Critical</i> | <i>Important</i> |
| ECA, DMSPC | 26/06/2020 | Renovation of the Africa Hall and visitors centre construction projects (2020/013) | 0 | 9 |
| EOSG, DESA | 18/12/2019 | Management of the United Nations Peace and Development Trust Fund (2019/130) | 0 | 4 |
| ESCAP | 16/08/2019 | Management of trust funds (2019/072) | 0 | 5 |
| Ethics Office | 16/09/2019 | Effectiveness of the annual leadership dialogue (2019/083) | 0 | 4 |
| IRMCT | 20/12/2019 | Enforcement and monitoring of sentences of convicted persons (2019/136)* | 0 | 1 |
| OCHA | 17/12/2019 | Operations in Yemen (2019/126) | 0 | 10 |
| | 08/04/2020 | Operations in Iraq (2020/005) | 0 | 7 |
| | 24/06/2020 | Operations in Somalia (2020/012) | 0 | 8 |
| OHCHR | 22/07/2019 | County office in Mauritania (2019/064) | 0 | 8 |
| | 15/08/2019 | Country office in Colombia (2019/071) | 0 | 10 |
| UNEP | 31/10/2019 | Secretariat of the Convention on Biological Diversity (2019/095) | 0 | 12 |
| | 23/12/2019 | Recruitment process (2019/139) | 0 | 9 |
| UN-Habitat | 31/10/2019 | Regional Office for Africa (2019/093) | 0 | 8 |
| UNODC | 13/11/2019 | Regional Office for West and Central Africa (2019/107) | 0 | 11 |
| UNOG | 31/10/2019 | Contract management in the Strategic Heritage Plan (2019/094) | 0 | 5 |
| | 06/11/2019 | Interpretation Service (2019/101) | 0 | 5 |
| Other entities | | | | |
| ITC | 09/07/2019 | European Union-funded projects in Afghanistan (2019/060) | 0 | 3 |
| UNCC | 24/04/2020 | Claims payments (2020/007) | 0 | 0 |
| UNFCCC | 13/08/2019 | Conference Affairs Services programme (2019/070) | 0 | 6 |
| | 16/12/2019 | Support and services provided to the constituted bodies (2019/122) | 0 | 4 |
| UNHCR | 05/08/2019 | Arrangements for the audit certification process for implementing partners (2019/068) | 1 | 5 |
| | 19/08/2019 | Emergency response in Bangladesh (2019/073) | 0 | 7 |
| | 26/08/2019 | Technology obsolescence (2019/077) | 0 | 3 |
| | 27/08/2019 | Global Service Desk (2019/080) | 0 | 4 |
| | 28/08/2019 | Operations in Central African Republic (2019/081) | 0 | 5 |
| | 01/10/2019 | Operations in Rwanda (2019/088) | 1 | 5 |
| | 18/10/2019 | Arrangements for recruitment of international professional staff (2019/091) | 0 | 5 |
| | 06/11/2019 | Operations in Yemen (2019/102) | 0 | 8 |
| | 08/11/2019 | Emergency response in Chad (2019/103) | 2 | 7 |
| | 13/11/2019 | Upgraded Payroll Module of the Managing for Systems, People and Resources system (2019/106) | 0 | 4 |
| | 15/11/2019 | Operations in Malaysia (2019/110) | 0 | 4 |
| | 29/11/2019 | Operations in Kenya (2019/115) | 0 | 6 |
| | 05/12/2019 | Emergency response in Cameroon (2019/118) | 0 | 7 |

| <i>Entity</i> | <i>Issue date</i> | <i>Audit report subject</i> | <i>Number of recommendations</i> | |
|-----------------------------------|-------------------|--|----------------------------------|------------------|
| | | | <i>Critical</i> | <i>Important</i> |
| | 13/12/2019 | Emergency response in Colombia (2019/117) | 0 | 3 |
| | 13/12/2019 | Review of recurrent procurement management issues raised in past internal audit reports on field operations (2019/120) | 0 | 3 |
| | 16/12/2019 | Health programmes (2019/125) | 0 | 8 |
| | 19/12/2019 | Operations in Burundi (2019/133) | 0 | 7 |
| | 23/12/2019 | Information and communications technology governance (2019/140) | 0 | 6 |
| | 24/12/2019 | Operations in Turkey (2019/142) | 0 | 6 |
| UNROD | 09/04/2020 | United Nations Register of Damage (2016/006) | 0 | 3 |
| UNSSC | 31/10/2019 | Relationship with UNDP (2019/092) | 0 | 5 |
| UNU | 23/12/2019 | Institute on Computing and Society (2019/141) | 0 | 6 |
| UNJSPF | | | | |
| UNJSPF secretariat | 16/12/2019 | Travel management (2019/123) | 0 | 4 |
| | 19/12/2019 | Services provided by a United Nations agency (2019/132) | 0 | 9 |
| UNJSPF secretariat, UNJSPF-OIM | 27/11/2019 | Financial reporting process and related systems (2019/113) | 0 | 9 |
| UNJSPF-OIM | 18/12/2019 | Travel management (2019/128) | 0 | 5 |

* Report contains sensitive information and is not available on the OIOS website.

C. Reports and closure notices issued by the Investigations Division

| <i>Entity</i> | <i>Issue date</i> | <i>Report subject</i> |
|--------------------|-------------------|---|
| Secretariat | | |
| DESA | 29/11/2019 | Investigation report on misconduct by a staff member |
| DGACM | 23/06/2020 | Investigation report on sexual abuse by a staff member |
| DGC | 14/02/2020 | Closure notice on allegations of interference with an authorized investigation and prohibited conduct by a staff member at UNIC, Tanzania |
| | 05/04/2020 | Investigation report on abuse of authority by a staff member |
| | 30/04/2020 | Closure notice on abuse of authority by a staff member |
| | 22/06/2020 | Investigation report on sexual harassment by an intern |
| DMSPC | 31/07/2019 | Closure notice on reported unsatisfactory conduct by a staff member |
| | 31/07/2019 | Closure notice on reported unsatisfactory conduct by a staff member |
| | 30/08/2019 | Investigation report on prohibited conduct by a staff member at the Language and Communications Programme |
| | 24/09/2019 | Investigation report on possible fraud by a staff member |
| | 31/12/2019 | Investigation report on unsatisfactory conduct by a staff member |
| | 30/04/2020 | Advisory report on a review of PHP |
| DOS | 31/07/2019 | Closure notice on involvement in corrupt schemes by a staff member |
| | 14/02/2020 | Investigation report on failure to disclose the name of a United Nations employee as a relative in personnel history form by a staff member |
| | 26/02/2020 | Investigation report on recommending a relative as a possible candidate for a United Nations position by a staff member |
| | 31/03/2020 | Closure notice on collusion by two registered vendors |

| <i>Entity</i> | <i>Issue date</i> | <i>Report subject</i> |
|---------------|-------------------|--|
| DSS | 31/07/2019 | Investigation report on sexual harassment by a staff member |
| | 29/11/2019 | Investigation report on possible unsatisfactory conduct by a staff member |
| | 31/12/2019 | Investigation report on sexual harassment by a staff member |
| | 31/12/2019 | Closure notice on possible misconduct |
| | 31/03/2020 | Investigation report on serious misconduct by a staff member |
| | 31/03/2020 | Investigation report on serious assault by a staff member |
| | 24/04/2020 | Advisory report on security risks arising from the improper handling and storage of confidential information |
| | 18/06/2020 | Closure notice on possible violation of local laws by a staff member |
| | 23/06/2020 | Investigation report on possible fraud by a staff member |
| ECA | 17/06/2020 | Closure notice on allegations of breach of confidentiality by a staff member |
| | 18/06/2020 | Closure notice on entitlement fraud by a staff member |
| ESCAP | 14/02/2020 | Investigation report on alleged sexual harassment by a staff member |
| IRMCT | 31/12/2019 | Investigation report on alleged misrepresentation |
| | 04/04/2020 | Advisory report on travel |
| | 09/04/2020 | Closure notice on possible misconduct |
| | 25/06/2020 | Closure notice on possible medical insurance fraud by a staff member |
| OCHA | 30/08/2019 | Investigation report on prohibited conduct by a staff member |
| | 30/04/2020 | Investigation report on alleged prohibited conduct by a staff member |
| | 16/06/2020 | Investigation report on fraud by an implementing partner |
| | 18/06/2020 | Investigation report on fraud by an implementing partner |
| | 23/06/2020 | Investigation report on an allegation of sexual harassment by a staff member |
| OOSA | 23/06/2020 | Investigation report on sexual harassment by a staff member |
| Others | 27/08/2019 | Closure notice on corruption by a staff member at the Office of the President of the 69th Session of the General Assembly |
| | 30/08/2019 | Closure notice on sexual harassment by a journalist |
| | 11/11/2019 | Investigation report on unsatisfactory conduct by a staff member at the Office of the President of the 69th Sessions of the General Assembly |
| | 19/11/2019 | Closure notice on phishing attempts targeting United Nations e-mail accounts at UNHQ |
| | 31/12/2019 | Closure notice on reported unauthorized expenditure of UNSU funds by the UNSU 44th Staff Council |
| | 14/02/2020 | Investigation report on sexual harassment by a staff member |
| | 31/03/2020 | Investigation report on possible fraud |
| | 22/06/2020 | Investigation report into allegations of abuse of authority and failure to declare outside interests by a staff member |
| | 29/06/2020 | Investigation report on interference in a sexual exploitation and abuse investigation by a staff member |
| | 29/06/2020 | Investigation report on misconduct by an employee |
| | UNCTAD | 31/03/2020 |
| UNEP | 30/08/2019 | Investigation report on unauthorized outside activity by an intern |
| | 31/12/2019 | Investigation report on outside activity by a staff member |
| | 31/03/2020 | Closure notice on prohibited conduct by a staff member |
| | 31/05/2020 | Investigation report on unsatisfactory conduct by a staff member |
| | 29/06/2020 | Investigation report on prohibited conduct by a staff member |

| <i>Entity</i> | <i>Issue date</i> | <i>Report subject</i> |
|-----------------------|-------------------|--|
| UN-Habitat | 18/06/2020 | Investigation report on unauthorized outside activity by a staff member |
| | 23/06/2020 | Advisory report on actions taken in response to the reported harassment of staff members |
| UNITAD | 28/06/2020 | Investigation report on prohibited conduct by a former consultant |
| UNOCT | 23/04/2020 | Investigation report on misconduct by a staff member |
| UNODC | 19/11/2019 | Closure notice on allegation of sexual exploitation by a staff member |
| | 29/11/2019 | Closure notice on possible misconduct at the Regional Office for the Middle East and North Africa |
| | 25/06/2020 | Investigation report on unsatisfactory conduct by a staff member |
| | 29/06/2020 | Investigation report on medical insurance fraud by a staff member |
| UNOG | 06/12/2019 | Investigation report on prohibited conduct by a staff member |
| UNON | 31/07/2019 | Closure notice on alleged unsatisfactory conduct by a staff member |
| | 14/02/2020 | Investigation report on alleged abuse of duty-free allowances by a staff member |
| | 26/02/2020 | Investigation report on alleged abuse of duty-free allowances by a staff member |
| | 09/04/2020 | Investigation report on alleged sexual harassment by a staff member |
| UNOV | 18/06/2020 | Investigation report on unauthorized outside activity by a staff member |
| | 29/11/2019 | Investigation report on prohibited conduct by a staff member |
| | 31/03/2020 | Investigation report on sexual harassment and other prohibited conduct |
| Other entities | | |
| ICAO | 31/07/2019 | Closure notice on Treasury Office case |
| | 31/12/2019 | Investigation report on sexual harassment by a staff member |
| | 30/04/2020 | Investigation report on sexual harassment by a staff member |
| | 16/06/2020 | Investigation report on misconduct by a staff member |
| | 25/06/2020 | Investigation report on alleged abuse of duty-free allowances by a staff member |
| UNCCD | 30/08/2019 | Supplementary investigation report on abuse of authority by a staff member |
| | 31/03/2020 | Closure notice on unauthorized business transactions with the Organization by a staff member |
| UNDP | 31/12/2019 | Investigation report on sexual harassment by a staff member |
| UNFCCC | 14/02/2020 | Investigation report on unauthorized outside activity by a staff member |
| UNICEF | 31/12/2019 | Investigation report on possible retaliation |
| UNRWA | 18/10/2019 | Investigation report on unsatisfactory conduct by a staff member |
| | 25/10/2019 | Investigation report on unsatisfactory conduct by a staff member |
| | 14/11/2019 | Investigation report on unsatisfactory conduct by a staff member |
| | 27/11/2019 | Investigation report on unsatisfactory conduct by a staff member |
| UNU | 22/06/2020 | Closure notice on allegations of sexual assault by a staff member |
| UN-Women | 31/07/2019 | Investigation report on sexual harassment by a staff member |
| | 29/11/2019 | Closure notice on alleged unsatisfactory conduct by a consultant |
| | 24/12/2019 | Advisory report on procurement policy, travel policy and participation of UN-Women staff family members in official events |
| | 24/12/2019 | Investigation report on allegations of misconduct by a staff member |
| | 24/12/2019 | Investigation report on harassment and abuse of authority by a staff member |
| | 31/12/2019 | Investigation report on misconduct by a staff member |

| <i>Entity</i> | <i>Issue date</i> | <i>Report subject</i> |
|---------------|-------------------|--|
| | 18/06/2020 | Investigation report on allegation of unsatisfactory conduct by a United Nations volunteer |
| | 25/06/2020 | Investigation report on unsatisfactory conduct by a United Nations volunteer |
| UNJSPF | | |
| UNJSPF | 30/04/2020 | Closure notice on possible misconduct by staff members |

D. Reports issued by the Inspection and Evaluation Division

| <i>Entity</i> | <i>Issue date</i> | <i>Report subject</i> |
|-----------------------|-------------------|---|
| Secretariat | | |
| DESA | 10/06/2020 | Evaluation of the United Nations Department of Economic and Social Affairs (IED-19-015) |
| OHRLLS, EOSG | 09/03/2020 | Evaluation of the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States (IED-20-003) |
| OSAA, ECA, DGC | 25/03/2020 | Evaluation of the United Nations Support to the New Partnership for Africa's Development (NEPAD) through OSAA/ECA/DGC Programme 9 (IED-19-018) |
| Secretariat | 11/06/2020 | Evaluation synthesis of Organizational Culture (IED-20-004) |
| UNODC | 04/05/2020 | Evaluation of the United Nations Office on Drugs and Crime (IED-19-016) |
| Other entities | | |
| UN-Women | 28/05/2020 | Inspection of the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women (IED-19-012) |