



# General Assembly

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Agenda item 146

### 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 2024 to 30 June 2025**

### **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 (OIOS) under the support account for peacekeeping operations for the period from 1 July 2024 to 30 June 2025. The Committee's observations, conclusions and recommendations about the support account budget of OIOS continue to be guided by the current and emerging risks facing the Organization. The Committee also recognizes that OIOS is going through a series of external quality assessments that will culminate in a holistic review of the Office. The Committee's position on the adequacy of resources of OIOS will be guided in part by the outcome of those reviews.



## 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 2024 to 30 June 2025. 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 2024 to 30 June 2025 during its sixty-fourth and sixty-fifth sessions, held from 5 to 8 December 2023 and from 21 to 23 February 2024, respectively.

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 consideration. OIOS also provided supplementary information in response to various questions from the Committee.

## II. Background

4. During the 2024/25 period, OIOS plans to undertake 53 internal audit assignments, 6 inspection and evaluation assignments and 553 investigation cases as described in the sections below. The resource requirements for the three divisions for the support account include \$15,425,000 for the Internal Audit Division, \$2,468,100 for the Inspection and Evaluation Division and \$13,087,700 for the Investigation Division.

5. The proposed financial and post resources for OIOS for the support account for peacekeeping operations for 2024/25, compared with 2023/24, are provided in the table below.

### Financial resources

(Thousands of United States dollars)

	Financial resources					Posts and positions			
	Approved	Proposed	Variance			Approved	Proposed	Variance	
			Approved 2023/24 budget vs. proposed 2024/25 budget	Percentage of total budget				2024/25 budget vs. approved 2023/24	
	2023/24	2024/25	(Percentage)			2023/24	2024/25	(Percentage)	
Internal Audit Division	16 770.40	15 425.00	(1 345.40)	(8.0)	48.6	76	69	(7)	(9)
Inspection and Evaluation Division	2 409.00	2 468.10	59.10	2.5	7.8	11	11	—	—
Investigations Division	11 802.40	13 087.70	1 285.30	10.9	41.2	61	67	6	10
Executive Office	718.30	756.90	38.60	5.4	2.4	4	4	—	—
<b>Total</b>	<b>31 700.10</b>	<b>31 737.70</b>	<b>37.60</b>	<b>0.1</b>	<b>100</b>	<b>152</b>	<b>151</b>	<b>(1)</b>	<b>(1)</b>

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

6. As shown in the table above, the proposed OIOS budget under the support account for peacekeeping operations for the period from 1 July 2024 to 30 June 2025 is estimated at \$31,737,700, which represents at an overall level a minimal increase of \$37,600, or 0.1 per cent, compared with the 2023/24 approved budget of \$31,700,100. While there are significant changes per division, upon enquiry the Committee was informed that the minimal overall increase in the budget was due mainly to increases for communications and information technology for specialized software (\$154,000, or 46.9 per cent) and for official travel (\$35,600, or 7.6 per cent), offset in part by reductions for staff costs resulting from proposed post actions relating primarily to the closure of the United Nations Multidimensional Integrated Stabilization Mission in Mali.

7. As shown also in the table above, overall OIOS staff resources for peacekeeping operations for the period 1 July 2024 to 30 June 2025 are expected to decrease by one post. The decrease involves a reassignment of six posts and one general temporary assistance position from the Internal Audit Division to the Investigation Division as noted in paragraph 42 below and the abolishment of one post.

8. The Committee was informed that the three external assessments that OIOS had embarked on continued to be at various stages of completion. The assessments pertaining to the Investigations Division and the Internal Audit Division had been completed, while that for the Inspection and Evaluation Division would be completed during 2024.

9. With respect to the Investigation Division assessment, OIOS informed the Committee that it was focused on the implementation of the assessment recommendations by addressing the following issues: (a) adequate resourcing of the Division; (b) strengthening internal quality assurance, stakeholder relationships and the digital forensics function; (c) improved tracking and reporting on the implementation of Division recommendations; and (d) clarifying the procedure for investigating OIOS staff and senior officials. In finalizing the present report, the Committee took into account the recommendations of the assessment.

10. With respect to the Internal Audit Division assessment, OIOS informed the Committee that it had prepared an action plan to address identified gaps and areas for improvement.

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

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

11. In its previous reports, the Committee made a number of recommendations relating to the work of OIOS in general and the Internal Audit Division work-planning and budgeting process in particular. The Committee notes that OIOS continues to make an effort to implement most of these recommendations. The Committee also notes that the Internal Audit Division continues to employ residual risk as the basis for its workplan. At 48.6 per cent of the total approved OIOS budget under the support account, the Internal Audit Division still remains the largest of the three divisions of the OIOS budget under the support account, although the Investigation Division, at 41.2 per cent, constitutes the majority of the balance of the budget.

#### **Workplan implementation**

12. With respect to the Internal Audit Division for 2022/23, the Committee was informed that 52 assignments (81 per cent of the original plan) had been delivered for

the period from 1 July 2022 to 30 June 2023. In other words, 64 assignments had been planned on a full incumbency assumption, of which 52 assignments were completed.

13. The Committee was also informed that, during 2023/24, 38 assignments had been completed by 31 December 2023. OIOS noted that the Division was on target to complete 63 of the 64 assignments planned for the fiscal year ending 30 June 2024.

**14. The Committee commends OIOS for its efforts to complete the workplan for 2023/24. The Committee urges OIOS to analyse the consequences when and if planned assignments cannot be completed.**

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

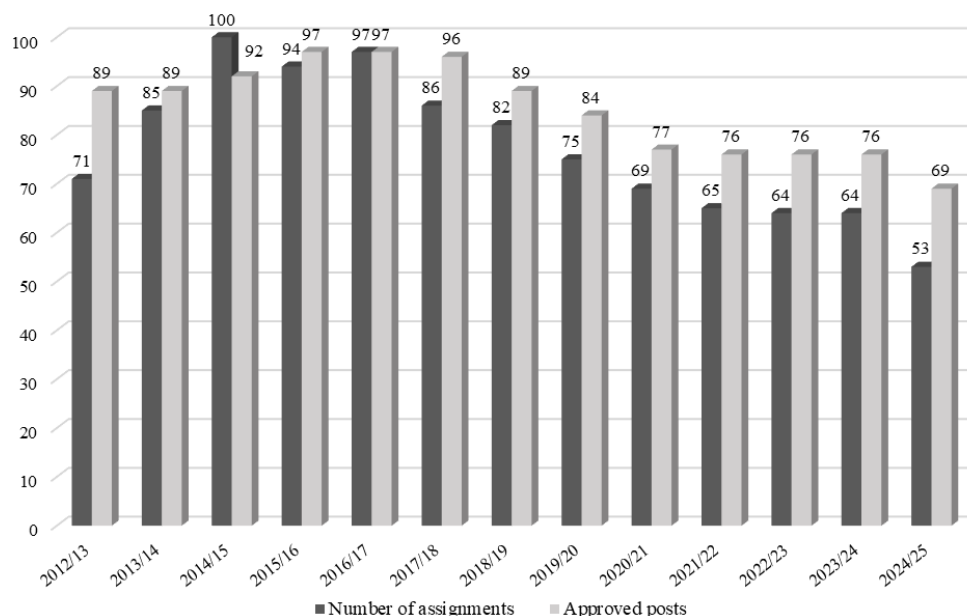
15. In paragraph 26 of its report on the budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2010 to 30 June 2011 (A/64/652), the Committee recommended that the Internal Audit Division adopt more robust audit workplans that were based on residual risk. The Committee was informed that the workplan for 2024/25 continued to be based on the high-level enterprise risk management categories contained in the Secretariat's risk register. As part of the 2024/25 risk-based planning exercise, OIOS indicated that the Division revalidated its assurance strategy through Secretariat- and entity-level risk assessments and analysis. According to OIOS, the assurance strategy continues to be based on a five-year horizon, covering medium risks every five years and high risks every three years. Taking into account assignments completed over the prior two years, the Division noted that it had identified assignments over the coming three years to ensure that the above assurance strategy was implemented. The Committee was also informed that, in response to the Committee's previous recommendations, the Division workplan for 2024/25 included coverage of fraud/corruption risks in several of its assignments.

**16. The Committee commends OIOS for its efforts to develop its risk-based workplan for the Internal Audit Division, including a focus on fraud and corruption risk in its assignments. Separately, the Committee notes that the Investigation Division committed more than one third of its resources towards investigating cases of fraud and presumptive fraud.**

#### **Assignment/resource trend analysis**

17. As shown in figure I, OIOS indicated that the Internal Audit Division planned to undertake a smaller number of assignments (53 audit assignments) relating to peacekeeping operations for 2024/25, compared with 64 during 2023/24. The number of posts was also expected to reduce compared with the previous fiscal period, from 76 posts to 69, from a high of 97 in the 2016/17 period. According to OIOS, the reduction in the number of assignments and posts for 2024/25 was attributable to MINUSMA.

Figure I  
Internal Audit Division Assignment/post resources trends



Source: Based on data provided by OIOS.

18. For the 2024/25 fiscal year, the Committee was informed that the Internal Audit Division planned to complete 53 assignments, assuming a 10 per cent vacancy rate. According to OIOS, the main areas of focus will include: (a) delegation of authority; (b) data governance and data management; (c) time and attendance; (d) substantive programmes; (e) the Comprehensive Planning and Performance Assessment System; (f) mission drawdown and transition; and (g) procurement and contract management.

19. **The Committee notes that the number of assignments and posts in the Internal Audit Division are declining in response to various factors, especially the closure of some peacekeeping missions. As the peacekeeping footprint changes, the Committee plans to continue to examine the trends and relationship between the resources, risks coverage and the number of assignments in the future.**

#### Capacity gap and budget proposal for 2024/25

20. As part of the budget of OIOS, the Committee requested that OIOS provide a risk-based capacity gap analysis as the basis for the resource requirements. Accordingly, the Internal Audit Division informed the Committee that the closure of MINUSMA and the associated reduction in mandated audit coverage and consequent abolishment of auditor posts had had an impact on the capacity gap analysis. For the 2024/25 budget, OIOS therefore expects a small but manageable gap between required and available resources.

21. The Committee was informed that the Internal Audit Division planned to manage the capacity gap through: (a) efficiency in scoping assignments; (b) efforts to fill vacant posts; (c) inclusion of 2024/25 assignments that could not be completed as planned in the 2025/26 workplan; and (d) the assignment of resident auditors from the Middle East Regional Audit Office (if unable to conduct planned audits owing to the current security situation in the United Nations Interim Force in Lebanon area) to assist in the audits in the United Nations Mission in South Sudan and the United

Nations Multidimensional Integrated Stabilization Mission in the Central African Republic.

22. In the context of its deliberations, the Committee was informed that, as at 31 December 2023, the Internal Audit Division had a vacancy rate of 16 per cent in the peacekeeping section, similar to the rate in December 2022.

**23. The Committee reiterates that OIOS should continue to place a priority on filling its vacant posts to address the gap in the resources for the Internal Audit Division peacekeeping budget, which could address part of the capacity gaps identified. The Committee also notes that the recently finalized external assessment of the Division may provide an additional perspective on the Division's operations and resource needs, and the Committee therefore plans to revisit this matter at a later time. In the meantime, the Committee endorses the resource requirements as shown in the table and paragraph 7 above.**

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

### **Workplan implementation**

24. In paragraph 24 of its report on the 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 recommended that, in order for the Inspection and Evaluation Division to ensure its continued relevance to decision makers, it should, among others, finalize its reports in a timely manner. During the deliberations, the Committee was informed that, for the 2022/23 fiscal year, of the six assignments planned for the period from 1 July 2022 to 30 June 2023, four had been delivered in 2022/23 and that the remaining two had been completed during the 2023 calendar year. Those assignments were: (a) United Nations Interim Administration Mission in Kosovo support for state authority, stabilization and rule of law; (b) United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic support for State authority, stabilization and rule of law; (c) thematic evaluation of young people, peace and security in peacekeeping; (d) thematic evaluation of the climate-related security risks in peace operations; (e) United Nations Mission in South Sudan support for State authority, stabilization and rule of law; and (f) synthesis of evaluation results on the rule of law in peacekeeping operations.

25. For the 2023/24 fiscal year, the Committee was informed that five of the six reviews were in progress as at the end of 2023 and that the sixth assignment would begin in 2024.

**26. The Committee acknowledges the efforts made by the Inspection and Evaluation Division to complete its workplan. The Committee notes that the timely completion of assignments will improve accountability for delivering results for the entities concerned.**

27. As part of the standard item on its agenda, the Committee also received updates on the vacancy levels of OIOS. With regard to the Inspection and Evaluation Division, the Committee noted that the peacekeeping section of the Division had recorded a vacancy rate of 9.1 per cent as at 31 December 2023, which increased to 18 per cent as at 31 January 2024, higher than the 15.4 per cent rate as at 31 December 2022.

**28. Given its small size, vacancies within the Inspection and Evaluation Division may have a significant impact on its ability to implement its workplan. The Committee recommends that OIOS analyse the risk associated with not having sufficient resources and the consequences for its workplan. The Committee calls upon OIOS to continue to monitor the Division's vacancy rate closely and to take quick action to fill the remaining vacancies.**

### Capacity gap analysis and the budget proposal

29. As was the case in the 2023/24 budget for the Inspection and Evaluation Division, for 2024/25 OIOS indicated that the workplan had been calculated by focusing on substantive mission results-based budgeting components and cross-cutting themes. In that regard, OIOS noted that, with the closure of MINUSMA, the Division had identified 37 evaluable units, down from 46: 20 results-based budgeting components across 9 missions (down from 12) and 17 cross-cutting themes.

30. The Committee was informed that coverage of the universe of the 37 topics over an eight-year cycle required approximately 4.5 evaluations per year. Assuming an average evaluation duration of 12 months with two evaluators assigned per evaluation, this would result in an annual requirement of nine staff. The Committee was provided with a list of six assignments to be delivered in the 2024/25 fiscal year.

31. Under the above assumptions, OIOS indicated that, given that the current staffing for the Inspection and Evaluation Division Support Account budget was at eight staff (excluding two posts that perform supporting/managerial functions), it anticipated a capacity gap of one post. OIOS also indicated that this assumed a 10 per cent post vacancy rate.

**32. The Committee notes the decision by OIOS to address the Inspection and Evaluation Division's capacity gap through the strategic selection of assignments and by scaling down its workplan – pending the results of the external assessments. In the light of the above, the Committee endorses the resource requirements for the Division, which involve no additional post resources as shown in the table above.**

## C. Investigations Division

33. In reviewing the support account budget for the Investigations Division, the Committee continued to be mindful of the Secretary-General's reform initiative, which, among others, calls for increased accountability. The Committee also focussed on the vacancy rates and the time that the Division was taking to complete the various investigations. The Committee also continues to be cognizant of the OIOS position that the workforce plan/capacity analysis and resource analysis for the Division were based on the entire investigation portfolio rather than the funding source.

### Workplan implementation

34. The Committee was informed that implementation of the Investigations Division workplan continued to be considered in the context of trends in caseload, ageing and completion time. The Division noted that the overall intake continued to rise, from 1,368 in 2022 to 1,765 as at 31 December 2023. Furthermore, OIOS noted that the open caseload rose significantly, from 426 in 2022 to 470 in 2023.

35. The average completion time for investigations increased from 10.6 months reported in 2022 to 14.9 months in 2023. **At a time when the Investigation Division peacekeeping vacancy rate was showing signs of improvement as shown in paragraph 36 below, the Committee notes that the current trend represents a reversal from last year and calls upon OIOS to take action aimed at improving the completion time for investigations in the Division.**

36. With regard to the vacancy situation, the Committee was informed that the Investigations Division peacekeeping vacancy rate had improved from 24.6 per cent as at 31 December 2022 to 20 per cent as at 31 January 2024. In the same vein, the overall vacancy rate of the Division had also improved, from 28.7 per cent as at 31 December 2022 to 22 per cent as at 31 January 2024.

37. Given the ongoing high turnover in the Investigations Division, which has kept the vacancy rates high, the Committee continues to stress that actively managing the vacancies in the Division should continue to be a priority. The Committee notes the improvement in the vacancy rate, although it remains high, and reiterates its prior recommendation that OIOS employ alternative recruitment mechanisms to address this issue. The Committee encourages OIOS to report on the consequence of the vacancies on its performance.

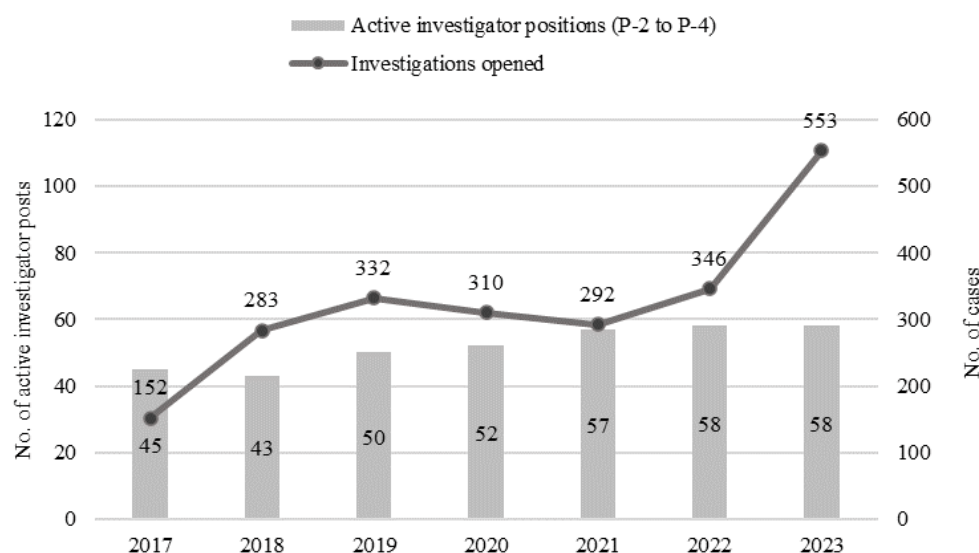
#### Capacity gap analysis and the budget proposal

38. With regard to the capacity gap for the 2024/25 period, OIOS informed the Committee that the capacity gap of the Investigations Division continued to be predicated on the fact that the growth in open investigations had far outpaced growth in resources. According to OIOS, the Division now handles almost three times as many complaints of alleged misconduct than it did a few years ago, is opening record numbers of cases for investigation and is issuing record high numbers of investigation reports. The Committee was also informed that 64 per cent of new investigations in 2023 pertained to peacekeeping operations and that most of those cases were handled by OIOS resident investigation offices in the major peacekeeping missions and the OIOS offices in Africa. OIOS noted that it did not expect the number of new cases to decrease in relation to the reduction in peacekeeping missions. OIOS also noted that trends had resulted in a growing backlog of open cases and that, if the growth in complaints continued, the situation would become even worse, with a growing backlog and investigations unable to be completed within the target time frames.

39. The Committee is concerned that, if a large backlog of cases accumulates owing to the lack of resources, then the integrity and accountability of the Organization could be negatively affected, along with elevated concerns about staff morale.

40. To provide further context, the Committee was presented with a seven-year trend analysis showing that, from 2017, the number of opened cases had increased from 152 to 346 in 2022 and stood at 553 in 2023. This represents a 264 per cent increase since 2017, while staffing (active investigator positions) had increased by 29 per cent, from 45 to 58 posts (see figure II).

Figure II  
Trend in caseload and Investigations Division staffing



Note: Graph provided by OIOS.



41. The Committee was informed that, given the rise in complaints and the target for each investigator to handle up to five open investigations while completing six investigations per year, the Investigation Division would face a capacity gap exceeding 50 per cent of its expected caseload. With or without considering the vacancy rates, the Committee was informed that there would be a high gap in terms of capacity in the Division. According to OIOS, assuming a vacancy rate of 10 per cent, that gap would be 45 posts. Also according to OIOS, this gap is expected to be in the following areas: (a) number of active investigators, where there is a need to increase the number of active investigators working on cases to respond to the increased intake and to address the rising backlog; (b) case intake, where there is a need to establish a dedicated intake function to more rapidly assess and assign complaints received by OIOS; (c) quality assurance, where there is a need to enhance the existing team dedicated to providing quality assurance and a professional standards review of investigation reports to improve completion times and address the backlog; and (d) forensics, where there is a need to strengthen the forensics capacity, especially in digital/information and communications technology, to remove bottlenecks and improve case completion times.

42. The Committee was also informed that, in order to address the capacity gap, the following initiatives had been undertaken: (a) OIOS requested additional support account resources through the reassignment of six posts and one general temporary assistance position from the Internal Audit Division to the Investigation Division; (b) the Investigation Division was improving the quality assurance process (including addressing its backlog); (c) the Investigation Division would continue active recruitment efforts to reduce current vacancies; and (d) the Investigation Division was implementing a new case management system for improved efficiencies and enhanced performance monitoring and reporting.

43. **Having reviewed the workplan of the Investigations Division, the Committee endorses the resource levels as presented by OIOS and shown in the table and paragraph 7 above. While the reassignment of six posts to the Division will make the capacity gap less critical, the Committee is of the view that the solution will be insufficient. Therefore, the Committee considers that a comprehensive plan towards addressing the increasing load of complaints and cases should be developed.**

## IV. Conclusion

44. The members of the Independent Audit Advisory Committee 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)* Imran **Vanker**  
Chair, Independent Audit Advisory Committee

*(Signed)* Anton **Kosyanenko**  
Vice-Chair, Independent Audit Advisory Committee

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

*(Signed)* Suresh **Raj Sharma**  
Member, Independent Audit Advisory Committee

*(Signed)* Jeanette **Franzel**  
Member, Independent Audit Advisory Committee