



# General Assembly

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Agenda item 150

### 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 2019 to 30 June 2020**

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

#### *Summary*

The present report contains the comments, advice and recommendations of the Independent Audit Advisory Committee on the proposed budget of the Office of Internal Oversight Services under the support account for peacekeeping operations for the period from 1 July 2019 to 30 June 2020. 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 will require the Office to, inter alia, review its current business model with a view to making it more responsive to the changing environment, thus becoming more effective in the discharge of its functions.



## I. Introduction

1. The Independent Audit Advisory Committee presents herein its comments, advice and recommendations to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, on the budget of the Office of Internal Oversight Services (OIOS) under the support account for peacekeeping operations for the period from 1 July 2019 to 30 June 2020. 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 2019 to 30 June 2020 during its forty-fourth and forty-fifth sessions, held from 11 to 14 December 2018 and 20 to 22 February 2019, 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. The proposed financial resources for OIOS for 2019/20, as compared with 2018/19, are provided in table 1.

Table 1  
**Financial resources**

(Thousands of United States dollars)

	Approved 2018/19	Proposed 2019/20	Variance (2018/19–2019/20)		Percentage of total budget
			Amount	Percentage	
Internal Audit Division	16 164.7	16 976.7	812.0	5.0	55
Inspection and Evaluation Division	1 665.4	1 993.1	327.7	19.7	6
Investigations Division	10 571.4	11 268.1	696.7	6.6	37
Executive Office	632.3	620.5	(11.8)	(1.9)	2
<b>Total</b>	<b>29 033.8</b>	<b>30 858.4</b>	<b>1 824.6</b>	<b>6.3</b>	<b>100</b>

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

5. As shown in table 1, the proposed OIOS budget under the support account for peacekeeping operations for the period from 1 July 2019 to 30 June 2020 is estimated at \$30,858,400 (gross), which represents an increase of \$1,824,600 (gross), or 6.3 per cent, above the prior year's approved budget of \$29,033,800 (gross). Upon enquiry, the Committee was informed that the increase was due mainly to a non-discretionary increase in relation to adjustments in standard salary, common staff costs and vacancy rates.

6. The Committee recognizes that the consideration of the OIOS budget proposals with regard to the specific grade level of OIOS posts and requests for non-post

resources falls more appropriately within the remit of the Advisory Committee on Administrative and Budgetary Questions. The review, comments and advice of the Independent Audit Advisory Committee will therefore focus on the scope of its own terms of reference with respect to the work-planning and budgeting process of OIOS. In accordance with its terms of reference, the Independent Audit Advisory Committee will submit the present report to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions. The content of the report will be discussed with the Advisory Committee.

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

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

7. In its previous reports, the Committee had made a number of recommendations relating to the work of OIOS in general and the work-planning and budgeting process of the Internal Audit Division in particular. The Committee notes that OIOS continues to make an effort to implement most of those recommendations. The Committee also notes that the Division continues to employ residual risk as the basis for its workplan. In spite of a continued decrease in its share of the overall budget of OIOS, from 57 per cent, as reported last year, to 55 per cent, the Division remains the largest of the three divisions of the OIOS budget under the support account.

#### **Workplan implementation**

8. With respect to workplan implementation, the Committee was informed that, during the 2017/18 fiscal year, of the 86 assignments that the Division had planned to conduct, 73 were completed by the target date. This represents an 84 per cent completion rate, which was the same rate reported during the 2016/17 fiscal year. The Committee noted that, according to OIOS programme impact pathways, the Division's workplan implementation target rate is 100 per cent of all assignments. The Committee was further informed that the shortfall in performance was attributed to: (a) the nature and complexity of some audits at United Nations Headquarters, which took longer to complete than initially planned; (b) comprehensive and complex audits in some missions, which required extensive consultations with missions and Headquarters officials; (c) vacancies in some missions, including the D-1 Peacekeeping Audit Service post in Entebbe, Uganda, which was vacant for most of the fiscal year 2017/18; (d) the thematic audit of education grants, which involved audit work in the United Nations Mission for Justice Support in Haiti (MINUJUSTH), the United Nations Interim Force in Lebanon (UNIFIL) and the Kuwait Joint Support Office, which was consolidated into one report; and (e) the considerable information and communications technology (ICT) audit resources used in the audits of Umoja implementation in the Department of Management Strategy, Policy and Compliance, the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission for Iraq.

9. The Committee continued to follow up with OIOS on the low rate of implementation relative to the key performance indicator. The Committee was informed that OIOS was in the process of reviewing that indicator because it considered the 100 per cent target to be unrealistic.

10. With respect to the plan of OIOS to change its key performance indicator, the Committee acknowledges the constraints that can prevent OIOS from meeting its target. The Committee is also aware that, although targets are aspirational, they could give a false sense of accomplishment if set too conservatively. Therefore, in revising the indicator, OIOS should ensure that the right balance is struck. The Committee will continue to follow up on this issue at future sessions.

### Risk-based workplan

11. In paragraph 26 of its report on the budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2010 to 30 June 2011 (A/64/652), the Committee had recommended that the Division adopt more robust audit workplans that are based on residual risk. The Committee was informed that the workplan for 2019/20 continued to be part of a three-year rolling plan and had been developed using a revised risk-based approach, which involved: the validation and update of audit universe/organization hierarchy; the identification of 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 that could have an impact on their programmes, functions, structures, processes and initiatives; and clearer link or logical flow between organizational objectives, risks and selection of audit topics. OIOS indicated that the risk-ranked audit universe of auditable activities continues to be developed taking into account: the impact and likelihood of risks, and controls that exist to manage risk; previous oversight activities; and the results of ongoing interactions and consultations with various divisions, management, the Board of Auditors and the Joint Inspection Unit.

12. Thus, with regard to the current resource requirement, the Committee was informed that the Division continued to enhance the risk-based work-planning process and concentrated its efforts on addressing cross-cutting issues (thematic audits). In that respect, the Committee was informed of the increased focus on and attention to: procurement, the enterprise risk management process, delegation of authority, data classification and privacy, troop and police personnel and equipment contribution.

13. Accordingly, as shown in table 2, OIOS indicated that the Division planned to undertake 75 audit assignments related to peacekeeping operations for the 2019/20 fiscal year, as compared with 82 assignments during the 2018/19 fiscal year. This represents an overall decrease of seven assignments from the previous period. As shown in table 2, the biggest decrease (11 assignments) is in property and facilities management. According to OIOS, governance and strategy, followed by information technology, programme and project management and logistics, accounted for the largest number of audits.

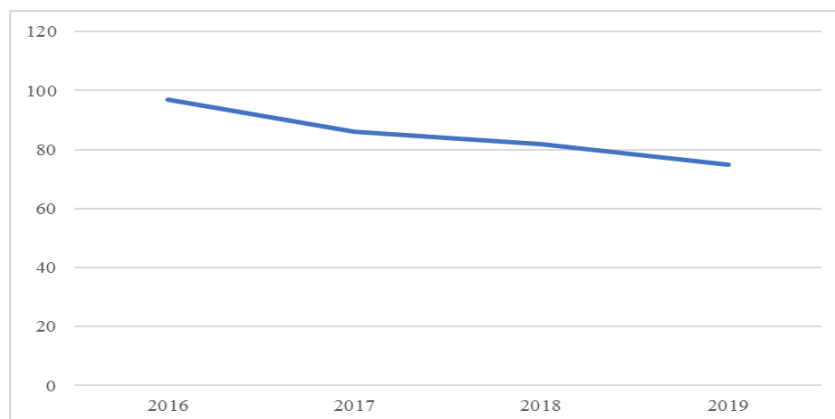
Table 2  
Number and distribution of Internal Audit Division assignments

Focus area	Fiscal year									Variance (2018/19–2019/20)
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Number of assignments
Logistics	13	16	19	28	16	29	8	15	12	(3)
Programme and project management	12	17	13	16	19	26	22	22	17	(5)
Property and facilities management	7	5	15	9	20	17	10	14	3	(11)
Safety and security	14	4	7	6	3	5	9	2	1	(1)
Human resources management	10	4	8	17	18	9	11	12	7	(5)
Financial management	5	6	10	12	4	4	8	2	2	0
Governance and strategy	8	10	1	0	0	0	10	5	18	13
Information technology	3	3	3	10	4	3	3	6	13	7
Procurement	1	6	9	2	10	4	5	4	2	(2)
<b>Total</b>	<b>73</b>	<b>71</b>	<b>85</b>	<b>100</b>	<b>94</b>	<b>97</b>	<b>86</b>	<b>82</b>	<b>75</b>	<b>(7)</b>

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

#### Assignment trend, 2016–2019

Number of assignments



15. In response, OIOS indicated that the number of planned audits had been declining in line with the reduction in the number of approved posts resulting from liquidated or downsizing missions. The Committee was further informed that, during the 2016/17 fiscal year, the Division had expected to complete 97 assignments based on 86 approved posts. However, with the closure of the United Nations Operations in Côte d'Ivoire, and the downsizing of the United Nations Mission in Liberia and the transition of the United Nations Stabilization Mission in Haiti to MINUJUSTH, the number of assignments planned for 2017/18 was reduced to 86. This was also the case for the 2018/19 fiscal year, where assignments were further reduced from 86 to 82.

16. With respect to the 2019/20 budget, in addition to taking into account the closure of MINUJUSTH and the downsizing of the African Union-United Nations Hybrid Operation in Darfur, the Committee was informed that OIOS had further reduced the target output to 75 assignments to also allow for more complex and comprehensive audits, which required additional time to complete. According to OIOS, most audits were now incorporating fraud risks, performance audit elements (e.g., economy, efficiency and effectiveness) and gender-related issues, which had increased the average number of days spent on each assignment.

17. In response to its prior recommendations regarding the link between the Organization's enterprise risks and its workplan, OIOS indicated that it continued to show how the Division's workplans were guided by the Organization's enterprise risk strategy. According to OIOS, 56 of the 75 assignments addressed one or more of the six critical risks of the Organization, with emphasis on ICT strategy, infrastructure and security, and strategic planning and budget allocation. Those two areas, together with human resources management and accountability, made up 50 per cent of the assignments. OIOS indicated that it would continue to consult with management, the Board of Auditors and the Joint Inspection Unit during the period, monitor the risks identified in peace operations, and, if required, revise the workplan on the basis of emerging risks and priorities.

18. The Committee is cognizant of the significant reforms the Organization that is undertaking and is of the view that the way in which oversight bodies respond to those changes will be critical. The Committee therefore followed up with OIOS on their preparations for handling the various risks posed by these reforms, in areas such as

delegation of authority, the shift in the focus of the Organization from *ex ante* control to *post facto* compliance and the introduction of the three lines of defence. OIOS indicated that it was mainstreaming the organizational transformational risks into its programme of work. A list of the Division's proposed topics for the fiscal year 2019/20 is provided in annex I.

**19. The Committee continues to commend OIOS for the effort made to show how the Division's workplans are guided by the Organization's critical enterprise risk strategy and for conducting thematic audits. The Committee emphasizes that OIOS should continue to ensure that the choice of topics reflects a more strategic outlook on the Organization's risks, including the risks associated with the ongoing management reform. The Committee plans on following up on this matter in future sessions.**

#### **Internal Audit Division budget proposal for 2019/20**

20. With respect to the 2019/20 budget proposal, as noted in paragraph 11, the Committee was informed that the development of the current risk-based universe of auditable activities took into account: the impact and likelihood of risks; the assessment of the effectiveness of controls to mitigate risks; risk scores and relevance to key organizational objectives or cross-cutting issues; the previous oversight activities; the results of interactions during the year with the Inspection and Evaluation Division and the Investigations Division; and the results of ongoing consultations with management, the Board of Auditors and the Joint Inspection Unit.

21. According to the Division, the current risk-based planning paid special attention to: effectiveness and efficiency issues; emerging risks related to the Sustainable Development Goals; fraud management; ICT; and the Secretary-General's ongoing reform initiatives and the recently developed top risks of the Organization.

22. In that regard, the Division indicated that it had developed a list of audits that would address higher- and medium-level residual risks over the next three years. It had also identified audits to address high-risk, cross-cutting issues (thematic audits) for 2019/20, including topical and recurring themes. Some of the topical thematic audits that had been identified for auditing included the implementation of an environmental action plan; a gender affairs programme and gender mainstreaming; and time and attendance. Included in the recurring themes were areas such as fuel, procurement and contract management, assets management and movement control operations.

23. The Committee was informed that, given the changes in mission mandates, the Division was proposing several configurations to its resource requirements, including: the redeployment of one P-5 post from MINUJUSTH to the Regional Service Centre in Entebbe, Uganda; the conversion of 10 general temporary assistance positions to regular posts; and a reduction of one post from MINUJUSTH, which is transitioning to a non-peacekeeping mission. According to OIOS, the impact of the above adjustments would be a net reduction of one post in the Division, from 84 to 83.

**24. In the light of the above, the Committee endorses the resource requirement for the Division as proposed by OIOS.**

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

### **IED Workplan implementation**

25. In paragraph 24 of its report on the proposed budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2013 to 30 June 2014 ([A/67/772](#)), the Committee had recommended that, in order for the Inspection and

Evaluation Division to ensure that its work is relevant to decision makers, it should, inter alia, finalize its reports in a timely manner. During the deliberations, the Committee was informed that two assignments were completed in 2017 and one in 2018 for the 2017/18 fiscal year. The Division also informed the Committee that for the 2018–2019 period, three assignments will be completed during the current period, and that two were planned for completion by June 2019. **The Committee trusts that the Division will continue to sustain the effort to complete workplans on time.**

### **Risk Based planning**

26. As was the case with previous budgets, the Inspection and Evaluation Division informed the Committee that its workplan continued to be risk-based and was centred on four major assumptions, namely: (a) the updating of the latest (2017) risk assessment; (b) the review of key documents, initiatives and significant developments in peacekeeping; (c) the consideration of the six critical risks identified in the Secretariat-wide enterprise risk management framework; and, (d) the high-level priorities of the peacekeeping operations for 2019/20.

27. In paragraph 19 of its report on the proposed budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2016 to 30 June 2017 (A/70/759), the Committee had expressed its concern that there was no demonstrated link between the six critical risks of the Organization and the risk assessment conducted by the Inspection and Evaluation Division. During the period under consideration, the Committee was informed that, of the six critical risks of the Organization, the Division considered four to be relevant to the Division's evaluation work. Those were: organizational structure and synchronization; organizational transformation; strategic planning and budget allocation; and human resources strategy and management. The Committee was also informed that the delegation of authority in peacekeeping operations, which is part of the management reform, was included in the Division's indicative plans for 2020/21. A list of those assignments is attached as annexes II and III.

28. **The Committee commends the Inspection and Evaluation Division for its effort to show how its workplans are guided by the Organization's critical enterprise risk strategy, especially by providing the link between the workplan and the risks associated with the paradigm shift ushered in by the management reform.**

### **Capacity gap analysis and budget proposal**

29. The Committee was informed that the Inspection and Evaluation Division needed to conduct six evaluations during the 2019/20 fiscal year, comprising four large evaluations, one inspection and one triennial review. In order to evaluate the six programmes, the Division would require 12 staff members at various levels; however, the Division has only 7 staff working on peacekeeping operations, leading to a capacity gap of 5 posts. To address the resource gap, the Division had called in the proposed 2019/20 budget for the reassignment of three posts from MINUSJUTH (one P-5 post from the Investigations Division and one P-3 post and one Field Service post from the Internal Audit Division) and the reclassification of the P-5 post from the Investigations Division to P-4 and the reclassification of the Field Service post to national General Service from the Internal Audit Division. This would help in addressing the shortage in evaluation capacity of missions but would leave a shortage of two staff members at the Headquarters in New York. According to OIOS, the implication of this gap was that Headquarters peacekeeping evaluations would be conducted by a single evaluator, without evaluation staff support.

30. The Committee has expressed its concern regarding the disproportionately low staffing levels in the peacekeeping section of the Inspection and Evaluation Division as compared with the regular budget section. The Committee is also aware that the Secretary-General's reform initiative is placing a lot of emphasis on results, making the role of the Division all the more critical. The Committee has noted the Division's request for the reassignment of resources to augment its capacity to evaluate peacekeeping activities. The Committee also notes the decision of OIOS to maintain a zero-growth budget and commends the Office for taking practical steps to address the staffing situation of the Office as an entity, rather than in silos. Given the size of peacekeeping activities and the current staffing level of one P-5 post, four P-4 posts and two P-3 posts, the Committee endorses the reassignment of the resources from other Divisions of OIOS to the Inspection and Evaluation Division, as requested.

### C. Investigations Division

31. In reviewing the support account budget of the Investigations Division, the Committee recalled the challenges that have faced the Division especially with regard to its operations and effectiveness. The Committee was also mindful of the Secretary-General's reform initiative, in which, inter alia, he has called for strengthened accountability. The Committee believes that the services of the Investigations Division are all the more important in supporting the organizational reform initiatives.

32. During the assessment of the budget of the Investigations Division, the Committee was informed that the Division's workplan had been designed to continue to address two strategic objectives of the Division, namely:

- (a) To build a harmonious workplace in which individual staff members could thrive in an atmosphere conducive to individual development and personal success as part of a diverse and high-performing team;
- (b) to improve continuously both the capacity and capability of the Division to investigate and improve the quality and timeliness of its investigations.

#### Workplan implementation

33. The Investigations Division reported that, to address the aforementioned objectives, the 2019/20 workplan focused on: people; investigations capacity-building; and the future. With respect to people, the Committee was informed that the Division was committed to attaining gender parity in the recruitment process and noted that female representation among Division staff overall had improved, from 39 per cent in May 2017 to 43 per cent in November 2018.

34. With respect to investigations capacity-building, the Committee was informed that the Investigations Division had embarked on both internal and external training programmes. Internal training programmes addressed topics such as open-source intelligence, forensic interviewing of children, induction training and administration workshops. External training programmes included three courses delivered in New York, Geneva and Nairobi and four courses delivered in Entebbe, Montevideo and Kathmandu.

35. With respect to the future, the Committee was informed that the Division's workplan objectives for 2019/20 included addressing timeliness and quality, with a focus on sexual harassment, retaliation, sexual exploitation and abuse, fraud and corruption and digital forensics. The Investigations Division indicated that it planned to address aspects of the internal structure, such as its size, silos in the Division, the Secretary-General's management reforms and strengthening and professionalizing



the investigation process, including the case management system (also known as the central intake mechanism).

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

36. To achieve those objectives, the Committee was informed that the Investigations Division was proposing a redeployment of two posts, one P-3 and one national General Service, from MINUSJUTH to the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic, and the reassignment of one P-5 post from MINUSJUTH to the Inspection and Evaluation Division in Entebbe as a P-4 Evaluation Officer.

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

## **IV. Conclusion**

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

*(Signed)* 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**

### **Internal Audit Division**

#### **List of proposed assignments for fiscal year 2019/20**

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

- 1 Audit of the joint mission analysis operations in the United Nations Interim Force in Lebanon (UNIFIL)
- 2 Audit of the management of data classification and data privacy in UNIFIL\*
- 3 Audit of the management of data classification and data privacy in the United Nations Peacekeeping Force in Cyprus (UNFICYP)\*
- 4 Audit of the workforce management in UNIFIL
- 5 Audit of the implementation of programme activities and recommendations of the strategic review in UNIFIL
- 6 Audit of the implementation of programme activities and recommendations of the strategic review in UNFICYP
- 7 Audit of the enterprise risk management process in UNIFIL\*
- 8 Audit of the management of supply chain and engineering services in the United Nations Disengagement Observer Force and the United Nations Truce Supervision Organization

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

- 1 Audit of liquidation preparedness
- 2 Audit of archiving and records management
- 3 Audit of asset disposal and camp closure

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

- 1 Audit of management of data classification and privacy\*
- 2 Audit of local procurement\*
- 3 Audit of support to justice and corrections
- 4 Audit of military patrolling
- 5 Audit of security sector reform support
- 6 Audit of electoral support
- 7 Audit of the enterprise risk management process\*
- 8 Audit of management of troop/police personnel and equipment contribution\*

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

- 1 Audit of the human rights programme
- 2 Audit of military operations
- 3 Audit of procurement\*
- 4 Audit of the management of troop and police personnel and equipment contribution\*
- 5 Audit of the management of data classification and privacy\*
- 6 Audit of the strategic communication and public information programme
- 7 Audit of inventory management
- 8 Audit of the enterprise risk management process\*

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

- 1 Audit of medical services
- 2 Audit of the child protection programme
- 3 Audit of the management of data classification and privacy\*
- 4 Audit of the management of troop and police personnel and equipment contribution\*
- 5 Audit of fuel management
- 6 Audit of staff counseling and welfare
- 7 Audit of the enterprise risk management process\*
- 8 Audit of staff recruitment

### **Peacekeeping Headquarters**

- 1 Audit of the recruitment of seconded military personnel
- 2 Audit of the management of senior leadership appointments and support
- 3 Audit of the Peacekeeping Situation Centre
- 4 Audit of the implementation of the action plan to strengthen the safety and security of United Nations peacekeepers
- 5 Audit of gender mainstreaming and achieving gender parity in peace operations
- 6 Advisory services relating to the management of the implementation of reforms in the peace and security pillar, including with regard to enterprise risk management or information management and sharing
- 7 Audit of the implementation of the new organizational structure of the Department of Political and Peacebuilding Affairs and the Department of Peace Operations and the effectiveness of their working arrangements
- 8 Audit of support for environmental management within peace operations

- 9 Audit of governance and guidance on the use of unmanned aerial systems (drones) in peace operations
- 10 Audit of the United Nations Mission for the Referendum in Western Sahara

**Resident Audit Office, Entebbe**

- 1 Audit of processing of vendor payments in the Regional Service Centre in Entebbe, Uganda
- 2 Audit of the management of data classification and privacy in the Regional Service Centre in Entebbe, Uganda
- 3 Audit of rations in the United Nations Interim Security Force for Abyei (UNISFA)
- 4 Audit of the management of troop and police personnel and equipment contribution in UNISFA\*

**African Union-United Nations Hybrid Operation in Darfur (UNAMID)**

- 1 Audit of the implementation of the environmental action plan in UNAMID
- 2 Audit of accounts receivables and payables in UNAMID
- 3 Audit of handover arrangements to the United Nations country team, including the State liaison function
- 4 Audit of the management of data classification, data privacy and record management in UNAMID\*
- 5 Audit of the use of programmatic funds in UNAMID
- 6 Audit of the drawdown and liquidation planning process in UNAMID
- 7 Audit of the phasing out of human resources in UNAMID during the drawdown period

**United Nations Mission in South Sudan**

- 1 Audit of the enterprise risk management process\*
- 2 Audit of the management of data classification and privacy\*
- 3 Audit of safety and security
- 4 Audit of the Joint Operations Centre
- 5 Audit of aviation operations and aviation safety
- 6 Audit of the management of troop and police personnel and equipment contribution\*
- 7 Audit of the political affairs programme
- 8 Audit of the human rights programme
- 9 Audit of the civil affairs programme
- 10 Audit of the rule of law programme

**United Nations Support Office in Somalia (UNSOS)**

- 1 Audit of the effectiveness of the Mission Support Centre in planning, coordinating and monitoring UNSOS support for the African Union Mission in Somalia and the Somali National Army
- 2 Audit of the enterprise risk management process in UNSOS\*
- 3 Audit of the Integrated Mission Training Centre in UNSOS
- 4 Audit of the management of data classification and privacy in UNSOS and the United Nations Assistance Mission in Somalia (UNSOM)\*
- 5 Audit of the implementation of the human rights due diligence policy in UNSOS and UNSOM
- 6 Audit of the management of troop and police personnel and equipment contribution in UNSOS and UNSOM\*

**Information and Communications Technology**

- 1 Audit of secure communications and related telecommunications infrastructure at the United Nations Secretariat and in peacekeeping missions
- 2 Audit of unmanned aerial systems (drones) in peacekeeping missions
- 3 Audit of virtual infrastructure at the United Nations Global Service Centre

\* Thematic audits

## Annex II

### Summary of the Inspection and Evaluation Division assignments for 2019/20

<i>Assignment</i>	<i>Planned completion</i>
<b>Starting in 2018/19 and to be completed in 2019/20</b>	
Evaluation focusing on sexual exploitation and abuse in the Secretariat	December 2019
Working culture in peacekeeping operations and its impact on effectiveness in mandate implementation	December 2019
African Union-United Nations Hybrid Operation in Darfur	December 2019
<b>Starting and to be completed in 2019/20</b>	
United Nations Support Office in Somalia	June 2020
Inspection of the efforts to increase female representation in military and police in United Nations peacekeeping personnel	June 2020
Triennial review of implementation of recommendations of the 2016 OIOS evaluation of the results of national capacity-building by United Nations police in the United Nations Stabilization Mission in Haiti, the United Nations Operation in Côte d'Ivoire and the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	June 2020
<b>Starting in 2019/20 and to be completed in 2020/21</b>	
United Nations support for Member States for the training of peacekeeping troops	December 2020
United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	December 2020
Political affairs (including support to peace process and good offices function)	December 2020

## Annex III

### Inspection and Evaluation Division proposed plan for 2019/20 and indicative plans for 2020/21 and 2021/22

<i>Enterprise risk management critical risks</i>	<i>2019/20</i>	<i>2020/21 (indicative)</i>	<i>2021/22 (indicative)</i>
Organizational structure and synchronization	United Nations support for Member States for the training of peacekeeping troops  Expected completion: December 2020	Disarmament, demobilization and reintegration programmes	Performance framework in peacekeeping
Organizational structure and synchronization, strategic planning and budget allocation and human resources strategy and management	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic  Expected completion: December 2020	United Nations Multidimensional Integrated Stabilization Mission in Mali	United Nations Interim Security Force for Abyei
Organizational structure and synchronization	Political affairs (including support for peace process and good offices function)  Expected completion: December 2020	Management reform (delegation of authority and peacekeeping operations mandate implementation)	Environmental management in peacekeeping missions
Organizational structure and synchronization, strategic planning and budget allocation and human resources strategy and management	United Nations Support Office in Somalia  Expected completion: June 2020	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)	United Nations Mission in South Sudan
Strategic planning and budget allocation and human resources strategy and management	Inspection of the efforts to increase female representation in military and police staff in peacekeeping personnel  Expected completion: June 2020	Inspection of the situational awareness system in peacekeeping operations	Inspection of internal communication in peacekeeping operations (both in the field and at Headquarters)
Organizational transformation	Triennial review of the implementation of recommendations in the 2016 OIOS report on the evaluation of the results of national capacity-building by United Nations police in the United Nations Stabilization Mission in Haiti, the United Nations Operation in Côte d'Ivoire and MONUSCO  Expected completion: June 2020	Triennial review of implementation of recommendations in previous OIOS evaluation report	Triennial review of implementation of recommendations in previous OIOS evaluation report