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Report on the activities of the Office of Internal Oversight Services

Activities of the Office of Internal Oversight Services for the period from 1 July 2021 to 30 June 2022**

Report of the Office of Internal Oversight Services

Summary

The present report is submitted pursuant to General Assembly resolutions [48/218](#) B (para. 5 (e)), [54/244](#) (paras. 4 and 5), [59/272](#) (paras. 1 and 3), [66/236](#) (II, para. 5) and [74/263](#) (VIII.A, para. 14). During the reporting period, from 1 July 2021 to 30 June 2022, the Office of Internal Oversight Services issued 241 oversight reports (excluding those relating to peace operations), with 16 provided to the General Assembly. The reports included 514 recommendations designed to improve risk management, governance and operations, 1 of which was classified as critical. The financial implications of the recommendations issued by the Office during the period led to savings and recoveries amounting to \$106,000. The addendum to the present report provides an analysis of the status of implementation of the recommendations and a list of reports issued.

* [A/77/150](#).

** Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2021 are presented in document [A/76/281 \(Part II\)](#). Those relating to the period from 1 January to 31 December 2022 will be presented in document [A/77/278 \(Part II\)](#).



I. Introduction

1. The Office of Internal Oversight Services (OIOS) was established by the General Assembly pursuant to resolution [48/218 B](#) to enhance oversight in the Organization. It is operationally independent and assists the Secretary-General in fulfilling internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection, evaluation and investigation services.

2. The present report provides an overview of OIOS activities during the period from 1 July 2021 to 30 June 2022. It does not include oversight results pertaining to peace operations. In addition to the results of activities relating to the Secretariat, this report also includes an overview of results relating to the activities of the Office of the United Nations High Commissioner for Refugees (UNHCR) and the United Nations Joint Staff Pension Fund, for which OIOS provides separate annual reports to the respective governing bodies. The addendum to the present report ([A/77/278 \(Part I\)/Add.1](#)) provides an analysis of the recommendations and a list of the reports issued during the period.

II. General trends and strategic challenges regarding internal oversight at the United Nations

Programmatic priorities

3. OIOS aims to add value in the areas of risk management, governance and operations in entities covered by its activities. During the reporting period, the Office continued to prioritize the following areas: (a) implementation of reforms; (b) procurement and supply chain; (c) missions in transition; and (d) organizational culture, including addressing the risk of misconduct, such as sexual misconduct and retaliation, through investigations. To deliver on these priorities, a key strategy of the Office is to focus on strengthening the second line of defence, which includes the centralized, business-enabling functions responsible for enterprise risk identification, risk response (through strategy, policy and systems development) and Organization-wide performance monitoring and reporting.

Internal audit

4. During the reporting period, the Internal Audit Division continued to review and improve its practices and enhance audit quality through: (a) periodic internal assessments; (b) the development of guidance for auditing priority and cross-cutting areas; and (c) enhancement of the data analytics and visualization skills of its auditors.

5. Capitalizing on remote auditing following the coronavirus disease (COVID-19) pandemic, the Division has launched the dynamic workforce initiative for annual workplanning. This initiative aims to use remote auditing to facilitate teams comprising auditors across the Division's geographic locations to carry out audits more efficiently and effectively, while building overall staff capacity to audit the multiple functions and programmes of the Organization.

Inspection and evaluation

6. The Inspection and Evaluation Division implemented its new evaluation approach, which is focused on prioritizing the evaluation of subprogrammes' outcomes under the sustainable development pillar. The Division completed its planned evaluations of the outcomes of four subprogrammes. The Division will draw lessons from these outcome evaluations and consider the recent advances in

evaluation methodologies (such as data analytics and machine learning) to update the *Inspection and Evaluation Manual* in the second half of 2022.

7. The Division also completed eight mandated triennial reviews of the implementation of recommendations emanating from OIOS evaluations from 2019. Overall, these reviews assessed that 39 of 41 recommendations (95 per cent) had been implemented, with the remaining 2 partially implemented.

8. In collaboration with the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance, the Inspection and Evaluation Division continued to provide strategic evaluation support to the Secretariat, including input to the new administrative instruction on evaluation in the United Nations Secretariat ([ST/AI/2021/3](#)) and accompanying guidelines in August 2021; familiarization workshops on implementation of the administrative instruction; consultations and advice to entities on implementation of the administrative instruction; the development and launch of an online OIOS evaluation knowledge management platform; contribution to the development of the first United Nations System Staff College training course on evaluation; and the issuance of the first OIOS evaluation newsletter, *Evaluation Insights*.

Investigations

9. After evaluation through the intake process, 147 (23 per cent) of the 632 non-peacekeeping matters reported to OIOS were assigned for investigation; 246 (39 per cent) had been or were in the process of being referred to other entities; 162 (26 per cent) were filed for information; 6 were closed after assessment; and 71 remained under review.

10. Excluding outputs relating to peace operations, the Division issued 65 investigation reports, 71 closure notices (including closure reports, completion memoranda and investigations closed with a note-to-file) and 20 advisory reports. Reports are transmitted for appropriate action, including to the Office of Human Resources for the imposition of possible disciplinary sanctions and, in some cases, to the Office of Legal Affairs for possible referral to national law enforcement authorities.

11. OIOS received four referrals for protection against retaliation investigations from the Ethics Office pursuant to the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations ([ST/SGB/2017/2/Rev.1](#)). The four matters are currently under investigation.

12. The gradual phasing out of restrictions related to the pandemic resulted in more cases being referred for investigation and more interviews and evidence gathering being conducted in person. A significant increase (41 per cent) in the number of reports and other outputs issued was also seen. However, the pandemic still affected the timeliness of investigations. At the end of the reporting period, investigations were taking an average of 12.0 months to be completed.

13. Encouragingly, there was also a reduction of around one month in the duration of sexual harassment investigations, which continue to be prioritized and which, at the end of the reporting period, were taking an average of 9.3 months to be completed.

III. Cooperation and coordination

14. OIOS received effective cooperation from the management and staff of entities covered by its oversight activities during the reporting period. The Independent Audit Advisory Committee and the audit committees pertaining to UNHCR and the United

Nations Joint Staff Pension Fund continued to provide guidance and best practices that helped to improve the results of the work of the Office.

15. The Office cooperated with the Board of Auditors and the Joint Inspection Unit to enhance synergies and efficiencies in the discharge of their respective mandates.

16. The Office also shared knowledge on good practices and innovations in oversight methodologies with the other internal oversight functions of the United Nations system through the meetings of the Representatives of Internal Audit Services of the United Nations Organizations, the United Nations Representatives of Investigative Services and the United Nations Evaluation Group.

17. OIOS continued to inform Secretariat-wide dialogue on creating a respectful work environment, including through the Task Force on Addressing Sexual Harassment of the United Nations System Chief Executives Board for Coordination.

18. The Investigations Division continued to facilitate training on the Secretary-General's bulletin on addressing discrimination, harassment, including sexual harassment, and abuse of authority ([ST/SGB/2019/8](#)) to strengthen the Organization's lay panel member roster resources and management's ability to convene fact-finding panels to investigate complaints of prohibited conduct.

19. In the area of evaluation, the primary area of cooperation and coordination was in support of evaluation in the Secretariat, as reported above, in close partnership with the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance.

IV. Impediments

20. There was no inappropriate limitation of scope that impeded the work or independence of OIOS during the reporting period.

V. Recommendation trend analysis

21. OIOS issued 239 internal audit, inspection, evaluation and investigation reports, containing 514 recommendations, to Secretariat entities and organizations covered by its work (excluding those relating to peace operations). All recommendations were accepted. During the period, 414 recommendations were closed (222 of which had carried over from preceding reporting periods). A detailed analysis of recommendation trends is presented in the addendum to the present report ([A/77/278 \(Part I\)/Add.1](#)).

VI. Summary of oversight activities and results

A. Selected results in priority areas

Procurement and supply chain management

22. In its audit of global banking operations in the United Nations Secretariat ([2022/020](#)), OIOS concluded that the special procedures for selecting commercial banking services needed to be revised to strengthen internal controls and that the division of responsibilities between Treasury and relevant Secretariat entities for managing banking agreements, including for monitoring the accuracy of the complex bank fees, needed to be clarified.

23. To ensure a comprehensive approach to procurement related risks, in 2022 the Internal Audit Division initiated the development of a procurement audit strategy

based on an in-depth analysis of the following: Secretariat procurement data, focusing on high-risk commodities and contracts by locations; procurement-related fraud risks; and cross-cutting procurement management issues. The strategy will include: (a) comprehensive information on the procurement audit universe and a corresponding assurance map that will help improve OIOS audit coverage of procurement activities at Headquarters and in the field; and (b) a catalogue of procurement-related risks and audit steps that will be used to enhance the capacity of auditors to identify waste, fraud and other inappropriate use of resources.

24. During the period, the Investigations Division received 56 reports relating to procurement fraud, excluding those relating to peace operations, of which 12 were assigned for investigation; 26 had been or were in the process of being referred to other entities; 5 were filed for information; and 13 remained under review. In relation to the 56 reports, the most reported issues were procedural irregularities (38 per cent), bid manipulation (20 per cent), bribery or kickbacks (18 per cent) and undeclared conflicts of interest (14 per cent).

Organizational culture

25. In its audits 2021/051, 2022/019 and [A/76/197](#), OIOS recommended that organizational culture be addressed in areas such as: the completion of mandatory and other training that are essential for staff to effectively fulfil their roles and responsibilities; strengthening performance management; and conducting effective workforce assessments based on workload and performance data.

Implementation of reforms

Development pillar

26. In its evaluation of the Resident Coordinator System contribution to the coherence of United Nations country team programming and policy advice in support of Member States towards the achievement of the Sustainable Development Goals ([E/AC.51/2022/2](#)), OIOS found that the coherence of United Nations country-level programming, in terms of planning and aligning the United Nations Sustainable Development Cooperation Frameworks with national needs and priorities and United Nations comparative advantages, had largely been achieved. However, the improvements in coherence of programme planning had not yet resulted in the fully coordinated delivery of operational activities at the country level, including through joint workplans. Some progress had been made on providing more integrated policy advice to Governments. OIOS made four important recommendations to the Development Coordination Office.

Management pillar

27. On strengthening the second line of defence to support the decentralization of authority, the Internal Audit Division issued 128 audit recommendations to strengthen governance, risk management, strategic planning and performance management (35 per cent of the total 364 audit recommendations). For example, audits 2021/050, 2022/023 and 2021/049 included recommendations aimed at improving project monitoring mechanisms, more effective oversight of the delegated functions and strengthening the enterprise risk management framework for more effective management of risks.

28. On data strategy, the audit of business intelligence and data warehouse systems in the United Nations Secretariat (2022/008) indicated that governance and oversight needed to be strengthened to facilitate user experience, availability of timely and accurate reports and to ensure the security of the related data and infrastructure. Still to be developed were a roadmap and implementation strategy for business intelligence

and a governance structure to guide the use of user-generated reports (self-service analytics). Roles and responsibilities were not clearly defined for functional and technical policy development. Standards had not been developed for assessing data architecture requirements and for managing core, non-transactional (master) data and metadata (which describes master data) for enterprise applications that feed corporate business intelligence across the Secretariat. Furthermore, periodic vulnerability assessments were required for strengthening the cybersecurity resilience of the data warehouse (a central repository of business data used for reporting and analysis).

29. The audit of data governance, management and reporting in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2021/033) showed that internal controls needed to be strengthened by implementing a data quality policy and related metrics, comprehensive data reporting framework, data confidentiality and privacy risk assessment for its systems, detailed schedule for retention of its data and records and incident management procedures. There was also a need to address security weaknesses related to its website, SharePoint and email distribution list, log recording configurations and deploying standardized tools.

30. On information and communications technology (ICT), the audit of cloud services in the Secretariat (2021/040) found that a governance and accountability framework to guide and oversee economies of scale, scalability, availability and security of cloud services was lacking. Roles and responsibilities were not clearly defined for decisions regarding cloud migration, monitoring, data management, data security and support. Standards had not been developed, resulting in inconsistent practices and inadequate protection of the data and cloud resources of the Secretariat.

31. The audit of network access management and security in the Secretariat (2021/084) covered high risks in network security governance, vulnerability assessments and network reliance, and security monitoring.

32. On staff security, the audit of the response to the COVID-19 pandemic (2022/017) showed that the United Nations Office at Geneva had established adequate governance structures, communication strategies, business continuity plans and a flexible back-to-office strategy, and adequate arrangements for medical and psychosocial support to staff.

33. The audit of response to COVID-19 pandemic preparedness at the United Nations Office at Nairobi, the United Nations Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat) (2021/067) concluded that the response to the pandemic was effective. The agencies needed to implement a programme to maintain, test and review their emergency management capability as required under the organizational resilience policy and provide relevant training to crisis management teams.

B. Selected results by entity

Department of Economic and Social Affairs

34. OIOS issued one audit report (2021/037), two investigation reports and one investigation closure notice to the Department of Economic and Social Affairs.

35. The audit of financing for development activities showed that the Department had implemented measures to support the follow-up of agreements and commitments that had been reached during major international conferences and to enhance coordination and coherence between stakeholders. Although the Financing for Sustainable Development Office had conducted self-evaluations of its main work areas, it did not establish criteria for assessing performance and formally reporting results.

36. In Case No. 0392/21, OIOS received a report that a Department staff member's spouse had worked in different private companies for more than nine years without the required authorization, with the staff member having failed to request the renewal of their spouse's documents upon their expiration. The staff member retired from the Organization before the investigation was completed. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

37. In Case No. 1009/20, OIOS received a report that a staff member at the Department failed to disclose a conflict of interest on two occasions. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Department of General Assembly and Conference Management

38. OIOS issued one triennial review report ([E/AC.51/2022/3](#)), two investigation reports, one investigation closure notice and two investigation advisory reports to the Department of General Assembly and Conference Management.

39. The triennial review determined that all four recommendations from the 2019 evaluation of the Department had been implemented. These related to the harmonization of the department's information technology applications, strengthening its monitoring and evaluation function, addressing external factors affecting its ability to plan, and implementing a plan for supporting the Sustainable Development Goals.

40. In Case No. 0925/21, OIOS received a report that a staff member at the Department, in his capacity as a staff representative for the United Nations Inter-Agency Games, had been involved in financial irregularities relating to the management of donations for staff self-financed activities related to an annual Games. The staff member did not seek permission to solicit and secure a donation of \$50,000 from a Member State for these activities. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Department of Global Communications

41. OIOS issued one triennial review report ([E/AC.51/2022/10](#)) to the Department of Global Communications.

42. The triennial review determined that all four recommendations from the 2019 evaluation of the former Department of Public Information (now DGC) ([E/AC.51/2022/10](#)) had been implemented. These addressed the need for the Department to develop a strategic plan, implement better allocation of human and financial resources, improve of the quality of produced contents and strengthen partnerships to increase outreach.

Department of Management Strategy, Policy and Compliance

43. OIOS issued one audit report (2022/020), one triennial review report ([E/AC.51/2022/9](#)), two investigation reports and one investigation advisory report to the Department of Management Strategy, Policy and Compliance.

44. The triennial review ([E/AC.51/2022/9](#)) determined that all seven recommendations from the 2019 evaluation of Human Resources Management ([E/AC.51/2019/3](#)) were implemented by the Department of Management Strategy, Policy and Compliance and the Department of Operational Support.

Department of Operational Support

45. OIOS issued one investigation report and four investigation closure notices relating to the Department of Operational Support.

46. In Case No. 0324/21, OIOS received a report that a staff member at the United Nations Global Service Centre and their partner, also a staff member at the Centre, had each been receiving dependency allowance for their two children. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Department of Safety and Security

47. OIOS issued one investigation report, three investigation closure notices and two investigation advisory reports to the Department of Safety and Security.

48. In Case No. 0515/20, OIOS received a report that a staff member at the Department of Safety and Security had sexually harassed another staff member. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Economic Commission for Africa

49. OIOS issued one audit report (2022/026) and one evaluation report ([E/AC.51/2022/12](#)) to the Economic Commission for Africa (ECA).

50. The audit of the Africa Hall renovation project showed that project oversight was adequate and early works were substantially completed. However, retendering the main renovation contract caused by the bankruptcy of the joint venture had resulted in an estimated increase of \$800,000 in project management costs, \$1.2 million for architectural services and \$1.2 million in indirect impact of escalation of trade costs. Negotiations were under way to reduce the price of the main contract so that the project could be completed within the approved budget.

51. The OIOS evaluation assessed the relevance, effectiveness, coherence and sustainability of subprogramme 1 of ECA, on macroeconomic policy and governance, which is implemented by the Macroeconomics and Governance Division. The Division was found to have leveraged its comparative advantage as a vital source of knowledge and expertise to respond to requests from member States through a wide range of capacity development activities in the areas of macroeconomic analysis, development planning and economic governance.

Economic Commission for Europe

52. OIOS issued one audit report (2021/048) to the Economic Commission for Europe (ECE).

53. The audit of the mainstreaming of Sustainable Development Goals-related support and COVID-19 response into the ECE work programme concluded that the Commission's secretariat had taken steps to align its programme of work with the 2030 Agenda by creating a strategy to guide annual planning of subprogrammes. To further mainstream Goals-related support, ECE had created four nexus clusters made up of cross-divisional teams to strengthen complementarities among subprogrammes in high impact areas. However, while the publication by the nexus on measuring and monitoring progress towards achieving the Sustainable Development Goals had included important recommendations, these had not yet been discussed by relevant ECE intergovernmental bodies.

Economic Commission for Latin America and the Caribbean

54. OIOS issued one evaluation report ([E/AC.51/2022/7](#)) and one investigation closure notice relating to the Economic Commission for Latin America and the Caribbean (ECLAC).

55. In its evaluation of ECLAC subprogramme 3, implemented by the Economic Development Division, OIOS noted that the work of the Division supported

sustainable and inclusive economic growth and development in the region, and that the Division had ably and flexibly addressed the needs of member States and the evolving regional priorities, including through timely and targeted support to address challenges related to the COVID-19 pandemic.

Economic and Social Commission for Asia and the Pacific

56. OIOS issued one audit report (2022/022) and one investigation report to the Economic and Social Commission for Asia and the Pacific (ESCAP).

57. The audit of the seismic mitigation retrofit and life-cycle replacements project showed that, while the construction contract incorporated notable value engineering that reduced contract prices by \$10.9 million, there had been cost overruns of \$316,400 for staff and \$1.2 million for professional services.

58. In Case No. 0613/21, OIOS received a report that a staff member at ESCAP had engaged in political activities in their home country while being on active duty and on special leave without pay. The OIOS investigation found that the staff member had been interviewed by media and had made public statements as president of a new political party without authorization from the Organization. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Economic and Social Commission for Western Asia

59. OIOS issued one evaluation report (IED-22-001) to the Economic and Social Commission for Western Asia (ESCWA).

60. In its evaluation of subprogramme 3, Shared Economic Prosperity, OIOS noted that the subprogramme had been responsive to the expressed priorities of Member States and the Secretary-General, and the demands imposed by the COVID-19 pandemic. Member States were satisfied with the quality of the subprogramme's interventions, with ESCWA interventions contributing to Member States' access to knowledge networks, capacity and tools for evidence-based sustainable development.

International Residual Mechanism for Criminal Tribunals

61. OIOS issued one audit report (2021/042), one evaluation review ([S/2022/148](#)) and one investigation report to the International Residual Mechanism for Criminal Tribunals.

62. The audit of the response to the COVID-19 pandemic showed that the Mechanism had developed a governance framework to guide overall response to the pandemic and implemented specific measures, including remote working arrangements, safety measures for in-person court proceedings, and scenario planning to guide the return of staff to premises. However, the Mechanism needed to develop business continuity plans and ensure appropriate staff counselling services.

63. In its evaluation review, OIOS assessed the implementation of the recommendations contained in its 2018 and 2020 evaluations of the Mechanism. OIOS determined that two recommendations (on staff morale and projections of completion timelines) had been implemented and two (on systematic thinking and scenario-based workplans) had been partially implemented.

International Trade Centre

64. OIOS issued two audit reports (2022/015 and 2021/054) to the International Trade Centre (ITC).

65. The audit of the SheTrades Commonwealth Programme (2022/015) showed that programme activities had been successfully delivered, there had been an effective

response to support women during the COVID-19 pandemic and project management structures had been effectively established. However, the high quantitative targets risked diluting the impact of the Programme's interventions and made it challenging to adequately vet applicants. There were also challenges in validating performance indicators, with a need to ensure that metrics were accurate and verifiable and, when necessary, reported with accompanying caveats.

66. In the audit of the ITC framework for supporting field operations (2021/054), OIOS noted that the portfolio of field-based projects had significantly grown from \$45.9 million in 2017 to \$91.9 million in 2020. To effectively manage the increased portfolio, ITC needed to re-assess its field deployment strategy and strengthen the policy and operational framework for supporting field operations.

Office for the Coordination of Humanitarian Affairs

67. OIOS issued 1 audit report (2022/018), 1 audit advisory memorandum, 8 investigation reports (1 implicating a vendor and 7 implicating implementing partners), 32 investigation closure notices (1 related to a staff member and 31 to implementing partners) and 7 investigation advisory reports and notices relating to the Office for the Coordination of Humanitarian Affairs.

68. The audit of operations in Venezuela (Bolivarian Republic of) concluded that coordination mechanisms were functioning adequately and the Venezuela Humanitarian Fund was well-managed. However, duty of care elements had not been mainstreamed into operations affecting the safety, health and well-being of staff.

69. In Case No. 0655-20, OIOS received a report of misuse of donor funds provided to an implementing partner of the Central African Republic Humanitarian Fund. The investigation found that the implementing partner, a local non-governmental organization, had fabricated receipts and invoices to inflate field implementation costs it had reportedly incurred. OIOS transmitted its findings to the Office for the Coordination of Humanitarian Affairs for appropriate action.

Office of Counter-Terrorism

70. OIOS issued one investigation report relating to the Office of Counter-Terrorism.

71. In Case No. 0962/20, OIOS received a report that a staff member at the Office of Counter-Terrorism had gained unauthorized access to an official computer and had transferred files to a former consultant that had previously used the computer. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Office of the United Nations High Commissioner for Human Rights

72. OIOS issued one audit report ([A/76/197](#)), two investigation reports and one investigation closure notice to the Office of the United Nations High Commissioner for Human Rights (OHCHR).

73. The audit of activities, performance and results of staff support provided to the human rights treaty body system by OHCHR concluded that several areas relating to planning and performance management also needed to be strengthened to enhance the effectiveness of staff support provided to the human rights treaty bodies. Relevant workload and performance data also needed to be incorporated in workforce assessments to comprehensively justify staffing needs.

74. In Case No. 0970/21, a staff member at OHCHR omitted information in their personal history profile and failed to disclose in 20 different job applications submitted through Inspira that they had been the subject of a misconduct investigation

in the past. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Office of Information and Communications Technology

75. OIOS issued one investigation closure notice to the Office of Information and Communications Technology.

Office of Internal Oversight Services

76. OIOS issued one investigation report relating to the Office of Internal Oversight Services.

77. In Case No. 1002/19, OIOS received a report that an OIOS staff member had engaged in unauthorized outside activities and had defrauded various individuals, including other United Nations personnel, for amounts in excess of \$800,000. OIOS transmitted its findings to the Office of Human Resources and the Office of Legal Affairs for appropriate action.

Office of Legal Affairs

78. OIOS issued one triennial review report ([E/AC.51/2022/8](#)) to the Office of Legal Affairs.

79. The triennial review determined that six recommendations from the 2019 evaluation of the Office of Legal Affairs ([E/AC.51/2019/9](#)) had been implemented. These focused on the need: to develop a technical cooperation strategy covering relevant areas of international law; to review of standard operation procedures across organizational units; to establish formal mechanisms for information-sharing across functional areas; to strengthen monitoring and evaluation practices; to review whether support for the Sustainable Development Goals is fit for purpose; and to use the rostering system to proactively fill vacancies. One recommendation relating to information technology management remains in-progress.

Office of the Secretary-General's Envoy on Technology

80. OIOS issued one investigation report and one investigation closure notice to the Executive Office of the Secretary-General.

81. In Case No. 1264/20, OIOS received several reports that a staff member of the High-Level Panel on Digital Cooperation had engaged in prohibited conduct. The OIOS investigation found that the staff member had used inappropriate language and tone, had exhibited gender discrimination and had placed unreasonable work demands on the staff reporting to them. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Office of the Special Adviser on Africa

82. OIOS issued three investigation reports relating to the Office of the Special Adviser on Africa.

83. In Case Nos. 0071/20, 0072/20 and 0073/20, OIOS received multiple reports of prohibited conduct at the Office of the Special Adviser on Africa. The OIOS investigation found that three staff members had obstructed the activities of the Office by delaying and refusing to implement the instructions of their Head of Office, had engaged in building opposition to proposed reforms, had refused to complete performance management reviews for staff under their supervision and had created a working environment based on fear. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Special Representatives of the Secretary-General for Children and Armed Conflict, on Sexual Violence in Conflict and on Violence against Children

84. OIOS issued one triennial review report ([E/AC.51/2022/11](#)) to the offices of the Special Representatives of the Secretary-General for Children and Armed Conflict, on Sexual Violence in Conflict and on Violence against Children. The review determined that all five recommendations (relating to relevance and effectiveness) from the 2019 evaluation had been implemented.

United Nations Conference on Trade and Development

85. OIOS issued one investigation report, one investigation closure notice and two investigation advisory reports relating to the United Nations Conference on Trade and Development.

Development Coordination Office

86. OIOS issued one audit report (2021/077), one evaluation report ([E/AC.51/2022/2](#)), one investigation report, one investigation advisory report and one investigation closure notice to the Development Coordination Office.

87. The audit of the secretariat for the Joint Fund for the 2030 Agenda for Sustainable Development concluded that there was a need to clarify the role, accountability and decision-making authority of the Office; to regularly report significant risks to the Operational Steering Committee; and to develop a mechanism for approving funding decisions above the Committee's delegated authority.

United Nations Environment Programme

88. OIOS issued three audit reports (2021/049, 2021/050 and 2021/051), one triennial review report ([E/AC.51/2022/4](#)), five investigation reports and one investigation closure notice to UNEP.

89. The audit of the UNEP Secretariat of the Convention on International Trade in Endangered Species (2021/051) found that the strategic objectives were mapped to the Sustainable Development Goals, but the strategic vision did not have indicators of progress or broad-based timelines to guide accomplishment of related goals. There was a need to address delays in project implementation, to ensure full compliance with donor agreements and to conduct due diligence and comparative assessments before the selection of implementing partners.

90. The audit of the UNEP Regional Office for Africa (2021/050) showed that annual workplans were aligned to the medium-term strategy and programme of work. However, there was no mechanism for identifying and updating project risks or criteria for selecting countries for project implementation. Support to the African Member States needed strengthening by effectively integrating environmental issues and delineating monitoring responsibilities for joint projects.

91. The audit of the UNEP Secretariat for the Multilateral Fund for the Implementation of the Montreal Protocol (2021/049) showed that business plans and project evaluation plans had been developed and monitored, contributions collected in a timely manner and agency support costs paid appropriately. However, there was need to strengthen gender mainstreaming activities, develop an enterprise risk management framework and analyse the root causes of delays in project implementation.

92. The triennial review ([E/AC.51/2022/4](#)) determined that four of the five recommendations (focused on the operationalization of UNEP strategic plans; addressing the gaps between its operations and its strategies; the full implementation of its resource mobilization and partnership strategies; and establishing a change

management process and strengthening of results-based management) from the 2019 evaluation of UNEP (E/AC.51/2019/7) had been implemented and the remaining recommendations had been partially implemented.

93. In Case No. 0093/20, OIOS received a report that a staff member at UNEP had sexually harassed an intern. The OIOS investigation found that the staff member had made unwanted sexual advances towards the intern and other United Nations personnel. The intern declined to be interviewed; however OIOS found evidence to substantiate the allegation. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

94. Case No. 0126/20 involved a staff member at UNEP who had failed to take appropriate action in relation to a case of sexual harassment. The OIOS investigation found that the staff member was a friend of the subject in the other case and, despite being informed on two occasions of the inappropriate behaviour, had failed to report the allegations through the appropriate channels. The investigation also established that the staff member had not completed the mandatory course on prohibited conduct. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

95. In Case No. 0995/20, OIOS received a report that a staff member at UNEP had unduly received a dependency allowance for their three children. The OIOS investigation found that the staff member should have been granted dependency allowance for only one child residing with them. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

96. In Case No. 0473/19, OIOS received an anonymous report that a staff member at UNEP had engaged in unauthorized outside activities: (a) by conducting a political campaign and carrying out political activities; and (b) through involvement with unnamed associations and non-governmental organizations. The OIOS investigation concluded that the staff member had failed to observe the standards of conduct expected of a United Nations civil servant. OIOS transmitted its findings to the Office of Human Resources and UNEP for appropriate action.

97. In Case No. 0181/22, OIOS received a report that a staff member at UNEP had sexually assaulted an intern. The OIOS investigation found evidence that the staff member had engaged in non-consensual sexual activities with the intern. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

Global Compact Office

98. OIOS issued one investigation closure notice to the United Nations Global Compact Office (UNGCO).

United Nations Human Settlements Programme

99. OIOS issued four audit reports (2021/067, 2021/079, 2021/082 and 2022/023), two investigation reports and three investigation closure notices to the UN-Habitat.

100. The audit of Land, Housing and Shelter activities (2021/079) concluded that UN-Habitat needed to ensure that indicators and targets in the results framework are linked to the work programme and budget and that all project documents contain expected impacts and report on project achievements.

101. The audit of UN-Habitat Somalia Country Office (2022/023) identified the need to strengthen strategic management by developing a country programme document for enhancing efficiencies at project level and establishing clear linkages to measure contributions towards implementing the work programme of UN-Habitat and the Sustainable Development Goals. Delays in project implementation needed to be addressed by strengthening selection and management of implementing partners.

102. In Case No. 0116/21, OIOS received a report that a contractor with UN-Habitat had engaged in medical insurance fraud amounting to \$8,182. OIOS transmitted its findings to UN-Habitat and the Office of Legal Affairs for appropriate action.

Office of the United Nations High Commissioner for Refugees

103. OIOS issued 18 audit reports (2021/034, 2021/039, 2021/041, 2021/057, 2021/056, 2021/064, 2021/063, 2021/065, 2021/074, 2021/075, 2021/071, 2021/078, 2021/083, 2022/011, 2022/016, 2022/24, 2022/25, 2022/28) and one audit advisory report to the Office of the United Nations High Commissioner for Refugees (UNHCR).

104. Audits of country operations showed the need for continuous improvement in: (a) strategic planning and resource allocation to meet increasing needs in a resource-constrained environment; (b) registration and refugee status determination to ensure persons of concern are protected and have access to social services; (c) accurate data on performance and persons of concern to inform programme planning and decision making; (d) cost-effective delivery of services in core programmes such as child protection and gender-based violence; (d) finding durable solutions for persons of concern and livelihood programmes to ensure their self-reliance; (e) management of partners to ensure cost-effective implementation of programmes; (f) effective delivery of basic needs to persons of concern through cash and/or in-kind assistance; and (g) procurement to ensure best value for money.

105. The audit of ICT security (2021/56) concluded that information security capabilities had been reinforced but there was a need for an overarching information security policy and to secure end user devices. The audit of records and archives management (2021/65) showed that progress in transitioning to digital business processes and electronic recordkeeping could be further strengthened by rolling out an integrated electronic recordkeeping solution, providing regional bureaux and divisions with related expertise, and identifying a cost-efficient model for archiving individual case files of persons of concern.

106. The audit of child protection (2021/71) found that arrangements were in place for inter-agency coordination, strategic partnerships and joint advocacy. However, UNHCR needed to prioritize child protection activities during resource allocation, update the related framework and strengthen case management capacity, oversight and reporting on child protection interventions.

107. In its audit of the supply chain management activities in the Regional Bureau for East, Horn of Africa and the Great Lakes (2021/74), OIOS noted that UNHCR had embarked on several initiatives to strengthen supply chain management, but it still needed to strengthen its staffing, tools and processes to achieve more timely and cost-effective delivery of goods and services to the persons of concern.

108. The audit of the COVID-19 response arrangements for health and well-being of personnel (2021/75) noted that UNHCR staff had stayed and delivered services to persons of concern during the pandemic. However, there was a need to strengthen governance, first line of defence and medical evacuation, vaccination, inter-agency arrangements and psychosocial support.

109. In the context of decentralization and regionalization, OIOS provided advice on the move by UNHCR of Bureaux from Headquarters to regions for improved access to country operations, as well as the devolution of authorities to the field. The audit of selection and retention of partners in country operations during the COVID-19 emergency (2021/41) showed that UNHCR needed to ensure project partnership agreements are informed by needs and risks assessments so they reflect the unique challenges of emergencies.

110. The audit of the Multi-Country Office of Senegal (2021/064) showed the need to clarify the structure, roles, responsibilities and authorities of the Office and strengthen the registration and refugee status determination processes as precursors to finding durable solutions for refugees.

United Nations Institute for Training and Research

111. OIOS issued one investigation report to the United Nations Institute for Training and Research.

United Nations Joint Staff Pension Fund

112. OIOS issued eight audit reports (2021/31, 2021/33, 2021/38, 2021/46, 2021/61, 2021/66, 2021/80 and 2022/13), three investigation reports and one investigation closure notice relating to the United Nations Joint Staff Pension Fund.

113. The audit of client services in the Pension Administration (2021/031) concluded that client services needed to be enhanced by integrated project management, effective quality control and proactive client outreach considering the commonly arising requests, accessibility gaps and available communication modes.

114. The audit of human resources management in the Office of Investment Management (2021/038) concluded that control failures in exercising the delegation of authority by the Secretary-General in matters relating to human resources management needed to be addressed as a priority. For example, contrary to the terms and conditions of the delegation of authority, the Office had waived the lateral move requirement for P-5 job openings without reporting exceptions to the Department of Management Strategy, Policy and Compliance as required.

115. The audit of management of external managers (2021/046) showed that the Office of Investment Management needed to develop a strategic plan for investment in small capitalization equities, strengthen the ownership of small capitalization portfolio, further refine the process for selecting and monitoring external managers and establish a process for monitoring the quality of trade executions and reasonableness of commissions paid by the external managers.

116. The audit of the two-track system (2021/061) showed delays in processing two-track cases, with cases processed differently in New York and Geneva, resulting in inefficiencies and lack of standardization. Considering the complexity of the two-track system, the Pension Administration also needed to provide additional tools and resources to assist beneficiaries.

117. The audit of network access management in the Pension Administration of the United Nations Joint Staff Pension Fund (2021/066) covered high risks in risk management of information security, access controls and account management procedures, firewall management process and verification of network configuration, performance indicators of vulnerabilities and its monitoring, failover tests of its network lines and mobile office and service reports as per service delivery agreements for security monitoring.

118. The audit of investment risk management (2021/080) showed that the Office of Investment Management needed to systematically codify its investment risk appetite, beliefs and strategies with specific excess return and information ratio targets at the fund level and asset class/portfolio level. The risk budgeting methodology needed to be reviewed to ensure reasonable limits are set and the methodology is aligned with the investment strategies.

119. The audit of compliance with investment policies and procedures in the Office of Investment Management (2022/013) showed the need to further strengthen

investment policies and procedures and their implementation. Quarterly reviews by the Compliance Team duplicated the automated compliance monitoring or the work of other functions and needed to be re-evaluated and optimized.

120. In Case Nos. 0057/20 and 1341/21, OIOS received a report that a staff member at the Pension Fund had engaged in aggressive behaviour towards his colleagues and had exceeded the scope of an authorized outside activity. The OIOS investigation found that the staff member had threatened to attack their supervisor and sent online threats to their director. The investigation also found that the staff member had not complied with the approved conditions of their outside activity and had engaged a United Nations intern in the outside activity outside of working hours. OIOS transmitted its findings to the Office of Human Resources for appropriate action.

United Nations Office for Disarmament Affairs

121. OIOS issued one triennial review report ([E/AC.51/2022/5](#)) and one investigation closure notice to the United Nations Office for Disarmament Affairs (UNODA).

122. The triennial review determined that four of the five important recommendations made in the 2019 evaluation of UNODA ([E/AC.51/2019/4](#)) were implemented and one was partially implemented. These focused on the need: to undertake an integrated strategic planning process; to systematically map internal assets and gaps leading to the reconfiguration of key functions and structural arrangements, policies and strategies pursuant to the strategic plan; to clarify the Office's role in supporting Sustainable Development Goals target 16.4; to strengthen its monitoring and self-evaluation functions; and to put forward proposals to States and High Contracting Parties to improve the sustainability of the Biological Weapons Convention and the Convention on Certain Conventional Weapons Implementation Support Units.

United Nations Office on Drugs and Crime

123. OIOS issued three audit reports (2021/035, 2022/012 and 2022/029), seven investigation reports, four investigation closure notices and two investigation advisory reports to the United Nations Office on Drugs and Crime (UNODC).

124. The audit of use and management of service contractors (2021/035) showed that, while UNODC maintained data on service contractors, including gender and geographical representation, it needed to design appropriate analytics for monitoring the use of contractors and formally assess the associated risks.

125. The audit of UNODC Regional Office for South Asia (2022/012) showed that controls relating to procurement, travel and recruitment of personnel were satisfactory. However, UNODC needed to strengthen coordination mechanisms, ensure integrated and coherent operations in the region and review organizational structures.

126. The audit of the Container Control Programme at UNODC (2022/029) concluded that the positive impact of the programme was evidenced by the continued growth in the number of participating countries and the number of seizures of illicit goods. However, UNODC needed to strengthen the results-based management framework and develop guidelines on engagement with the private sector.

127. In Case No. 0445/20, OIOS received a report of irregularities in a procurement related to the COVID-19 pandemic, implicating a staff member at UNODC. The OIOS investigation found that the staff member had attempted to influence the process by inviting one of the bidders to lower their quoted price through private phone contact. The bidder was ultimately not awarded the contract, and the process did not result in any losses to the Organization. OIOS transmitted its findings to the Office of Human Resources and the Office of Legal Affairs for appropriate action.

United Nations Office at Geneva

128. OIOS issued three audit reports (2021/076, 2022/014 and 2022/017), two investigation reports and one investigation closure notice to the United Nations Office at Geneva.

129. The audit of the Strategic Heritage Plan (2021/076) concluded that the United Nations Office at Geneva had established good project management practices and had provided key information to support governing bodies and senior management oversight. However, the cost impact and funding uncertainties relating to the audiovisual programme design changes needed to be addressed. The Office also needed to closely review claims relating to Building H contract to avoid accumulation of issues and ensure the Strategic Heritage Plan and Facilities Management Section liaise closely for efficient handover of work completed.

130. The audit of the Centre for Learning and Multilingualism at the United Nations Office at Geneva (2022/014) showed that there was general satisfaction with and growing demand for its training programmes. However, the Centre needed to enhance the analysis and use of data for performance monitoring and strategic decision-making and establish written agreements with all clients.

United Nations Office at Nairobi

131. OIOS issued two audit reports (2021/067 and 2021/082), two investigation reports and one investigation advisory report to UNON.

132. The audit of accounts receivable and accounts payable at UNON, UNEP and UN-Habitat (2021/082) showed that adequate supporting documentation was not maintained in Umoja, and action needed to be taken on long overdue receivables totalling \$803.9 million. There was also a need to adequately document write-off of receivables, clear long-outstanding sales orders and address delays in processing vendor payments.

133. In Case No. 0837/19, OIOS received a report that a staff member at UNON had engaged in outside activities. The OIOS investigation found that the staff member had been receiving a reduced salary over a prolonged period due to making repayments to the United Nations Savings and Credit Cooperative Organization. The OIOS investigation established that the staff member had used their private vehicle and official United Nations email address to operate a taxi service and rented out vehicles to other United Nations colleagues. OIOS transmitted its findings to the Office of Human Resources and the Office of Legal Affairs for appropriate action. OIOS also issued an advisory report recommending a review of the lending and debt repayment practices of United Nations Savings and Credit Cooperative Organization and referring staff members to advice and counselling services as necessary.

United Nations Ombudsman and Mediation Services

134. OIOS issued one investigation closure notice relating to the United Nations Ombudsman and Mediation Services (UNOMS).

United Nations Office for Partnerships

135. OIOS issued one audit report (2022/019) to the United Nations Office for Partnerships.

136. The audit of the activities in support of the Sustainable Development Goals showed that the United Nations Office for Partnerships had no advisory board to formally oversee planning and strategic management issues relating to Sustainable Development Goals partnerships. There was currently no strategic plan to outline how

it would execute its role as a global gateway for partnerships in the United Nations system, including resource requirements and related funding arrangements. The United Nations Office for Partnerships has advised that a strategic plan will be developed by the fourth quarter of 2022.

United Nations Office at Vienna

137. OIOS issued one audit report (2021/044) to the United Nations Office at Vienna.

138. The audit of official travel concluded that contract management of the travel management company and the processing of ticket refunds were satisfactory. However, 35 per cent of trips did not comply with the 16-day advance ticket purchase requirement, and 72 per cent of these recorded no justification. Overpayments totalling \$27,339 to two international consultants indicated the need for the United Nations Office at Vienna to strengthen controls for authorizing travel days of consultants.

United Nations World Tourism Organization

139. OIOS issued one audit report (2021/058) to the United Nations World Tourism Organization (UNWTO).

140. The audit of project management at UNWTO identified the need to strengthen monitoring and evaluation of technical cooperation projects, and guidance and approach on results-based management, fundraising, mainstreaming of gender and human rights, project planning and closure, quality assurance and cost recovery.

Investigation reports, closure notice and advisory reports relating to other United Nations organizations

141. OIOS issued:

(a) Two investigation reports and three closure notices relating to the International Civil Aviation Organization;

(b) Two investigation reports, one investigation closure notice and one investigation advisory report relating to the United Nations Office for Project Services;

(c) One investigation report related to the United Nations Technology Bank for the Least Developed Countries;

(d) Twelve investigation reports, eight investigation closure notices and two investigation advisory reports to the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);

(e) One investigation report relating to the World Food Programme.

VII. Mandated reporting requirements

A. Construction activities

142. Pursuant to resolutions [71/272 A](#), [74/263 X](#) and [75/253 X](#), OIOS continues to provide oversight on the renovation of Africa Hall on ECA premises and of the seismic mitigation retrofit and life-cycle replacements project at ESCAP premises in Bangkok. Information on the key findings is contained in paragraphs 50 and 57 of the present report.

B. United Nations Compensation Commission

143. Pursuant to the relevant resolutions, including General Assembly resolutions [59/270](#) and [59/271](#), OIOS provides internal oversight over the entire claims process of the United Nations Compensation Commission. As of June 2022, the \$52.4 billion awarded by the Commission had been fully paid, and the Commission was winding down its activities. The final claim payment was made on 13 January 2022. On 9 February 2022, the Governing Council adopted its decision 277 by which it declared that the Government of Iraq had fulfilled its international obligations to compensate all claimants awarded compensation by the Commission. On 22 February 2022, the Security Council adopted its resolution [2621 \(2022\)](#) by which it terminated the mandate of the Commission. In accordance with the resolution, the Commission will complete all liquidation activities and close by 31 December 2022. OIOS initiated the final audit of the United Nations Compensation Commission in June 2022 to review claim payments from May 2021 to January 2022 and its liquidation activities.

C. United Nations Joint Staff Pension Fund

144. Pursuant to the relevant resolutions, including General Assembly resolutions [48/218 B](#), [74/263 A](#) and [75/246](#), OIOS remains the sole internal oversight body of the secretariat of the United Nations Joint Staff Pension Fund and its investments. Recent findings are discussed in paragraphs 29 and 112 to 120 of the present report.

D. Procurement

145. Pursuant to the relevant resolutions, including General Assembly resolutions [73/275](#), [74/256](#) and [75/247](#), OIOS continues to strengthen its focus on the monitoring of procurement activities. Recent findings are discussed in paragraphs 22 to 24, 104, 125 and 127 of the present report.
