



# General Assembly

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## Seventy-seventh session

Item 149 of the provisional agenda\*

### Report on the activities of the Office of Internal Oversight Services

## Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2021 to 30 June 2022\*\*

### Addendum

#### *Summary*

The present addendum supplements the overview of the activities of the Office of Internal Oversight Services (OIOS) that is provided in document [A/77/278 \(Part I\)](#). It provides information about the recommendations issued by OIOS from 1 July 2021 to 30 June 2022. It also includes an analysis of open recommendations at 30 June 2022, with additional focus on critical recommendations and recommendations with financial implications, and a list of reports issued.

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\* [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 2022 to 31 December 2022 will be presented in document [A/77/278 \(Part II\)](#).



**Abbreviations and acronyms**

DCO	United Nations Development Coordination Office
DESA	Department of Economic and Social Affairs
DGACM	Department for General Assembly and Conference Management
DMSPC	Department of Management Strategy, Policy and Compliance
DOS	Department of Operational Support
DPO	Department of Peace Operations
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICAO	International Civil Aviation Organization
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
OCHA	Office for the Coordination of Humanitarian Affairs
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
UNCTAD	United Nations Conference on Trade and Development
UNEP	United Nations Environment Programme
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNITAD	United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-OIM	United Nations Joint Staff Pension Fund Office of Investment Management
UNMISS	United Nations Mission in South Sudan

UNOCT	Office of Counter-Terrorism
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNOMS	Office of the United Nations Ombudsman and Mediation Services
UNON	United Nations Office at Nairobi
UNOP	United Nations Office for Partnerships
UNOPS	United Nations Office for Project Services
UNOV	United Nations Office at Vienna
UNSOS	United Nations Support Office in Somalia
UN Tech Envoy	Office of the Secretary-General's Envoy on Technology
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
WFP	World Food Programme

## I. Introduction

1. The present addendum is divided into five sections: analysis of recommendations issued between 1 July 2021 and 30 June 2022 (section II); analysis of open recommendations (section III); further analysis of critical recommendations (section IV); recommendations with financial implications (section V); and reports issued between 1 July 2021 and 30 June 2022 (section VI).

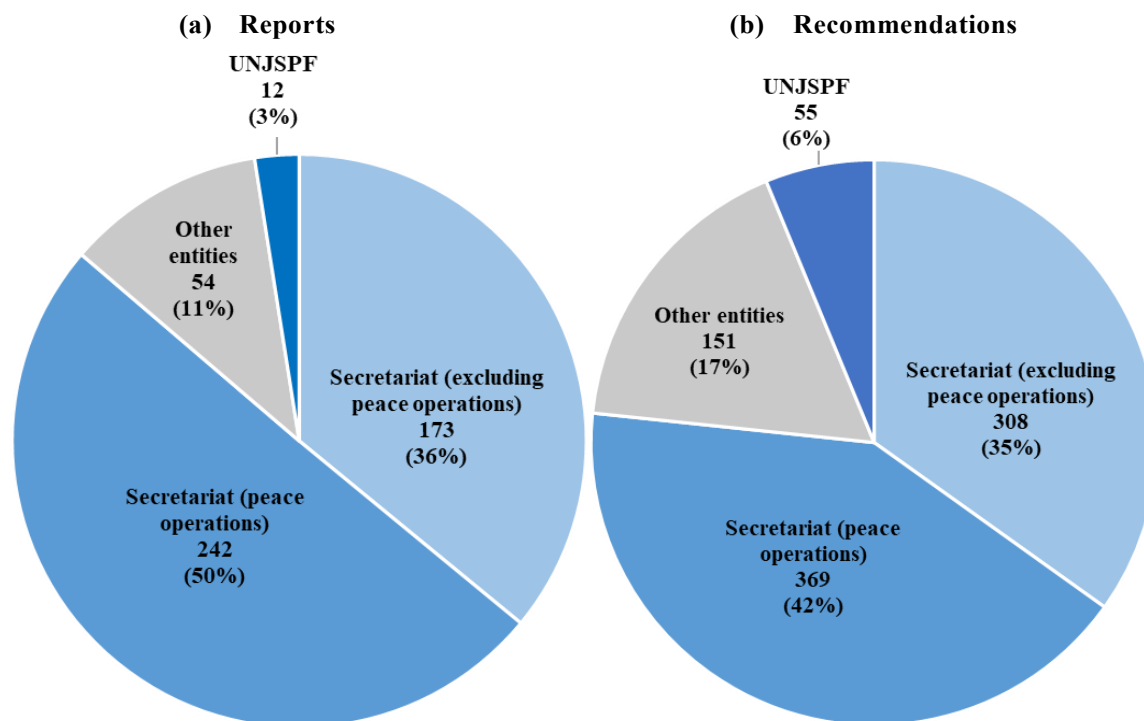
2. For the purposes of the addendum, entities have been grouped into four categories: Secretariat entities, excluding those involved in peace operations; Secretariat peace operations entities; other entities, which includes non-Secretariat United Nations entities covered by OIOS oversight activities; and the United Nations Joint Staff Pension Fund, including the Pension Administration and the Office of Investment Management.

## II. Analysis of recommendations issued between 1 July 2021 and 30 June 2022

3. Between 1 July 2021 and 30 June 2022, OIOS issued 883 recommendations, contained in 481 reports, including those pertaining to peace operations (figure I). Analysis of the recommendations issued, and of the status of implementation of previous recommendations, is provided in the present addendum for all entities not relating to peace operations. Reports and recommendations pertaining to OIOS oversight of such entities represent around 50 per cent and 58 per cent, respectively, of total reports and recommendations issued by OIOS between 1 July 2021 and 30 June 2022 (figure I).

Figure I

**Reports and recommendations issued between 1 July 2021 and 30 June 2022**



	<i>Secretariat (excluding peace operations)</i>	<i>Other entities<sup>a</sup></i>	<i>UNJSPJ</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
<b>Reports issued<sup>b</sup></b>	<b>173</b>	<b>54</b>	<b>12</b>	<b>239</b>	<b>242</b>	<b>481</b>
Audit	39	22	8	69	40	109
Inspection and evaluation	13	1	–	14	13	27
Investigation	121	31	4	156	189	345
<b>Recommendations</b>	<b>308</b>	<b>151</b>	<b>55</b>	<b>514</b>	<b>369</b>	<b>883</b>
Audit	194	120	52	366	147	513
Inspection and evaluation	23	–	–	23	39	62
Investigation	91	31	3	125	183	308

<sup>a</sup> Includes reports and recommendations issued to UNHCR.

<sup>b</sup> The annual report on the activities of the Office of Internal Oversight Services for the period from 1 July 2021 to 30 June 2022 (A/77/278 (Part I)) and the present addendum (A/77/278 (Part I)/Add.1) bring the total number of reports issued by OIOS for entities not relating to peace operations to 241. Including the 242 reports related to peace operations, as well as the report on the activities of the Office of Internal Oversight Services on peace operations for the period from 1 January to 31 December 2021 (A/76/281 (Part II)), brings the total number of all reports issued by OIOS to 484.

4. Of the 514 recommendations issued by OIOS to entities not relating to peace operations, 1 (0.2 per cent) was deemed critical (table 1). Section IV provides further details on critical recommendations.

5. The remaining 513 (99.8 per cent) of these 514 recommendations were deemed important, with 60 per cent relating to Secretariat entities not concerned with peace operations, 11 per cent to UNJSPF and 29 per cent to other entities. Around 71 per cent of recommendations arose from internal audit, 24 per cent from investigation and 5 per cent from inspection and evaluation activities.

6. OIOS aligns its internal oversight activities with the enterprise risk management framework of the Secretariat (and those of other entities), developing a risk-based workplan that focuses on areas of higher risk to the Organization's strategic management, governance and operations.

7. Of the 389 audit, inspection and evaluation recommendations issued to entities not relating to peace operations, around 47 per cent were issued with a view to improving programme management, including the planning, budgeting, implementation, and monitoring and evaluation of, programmatic activities and projects. Other areas of frequent focus included information technology and data management (14 per cent), financial management (10 per cent), strategic management and governance (4 per cent), and reform and change management (3 per cent), all of which are areas identified by entities as being high or very high risk.

### III. Analysis of open recommendations

#### A. Closure of recommendations

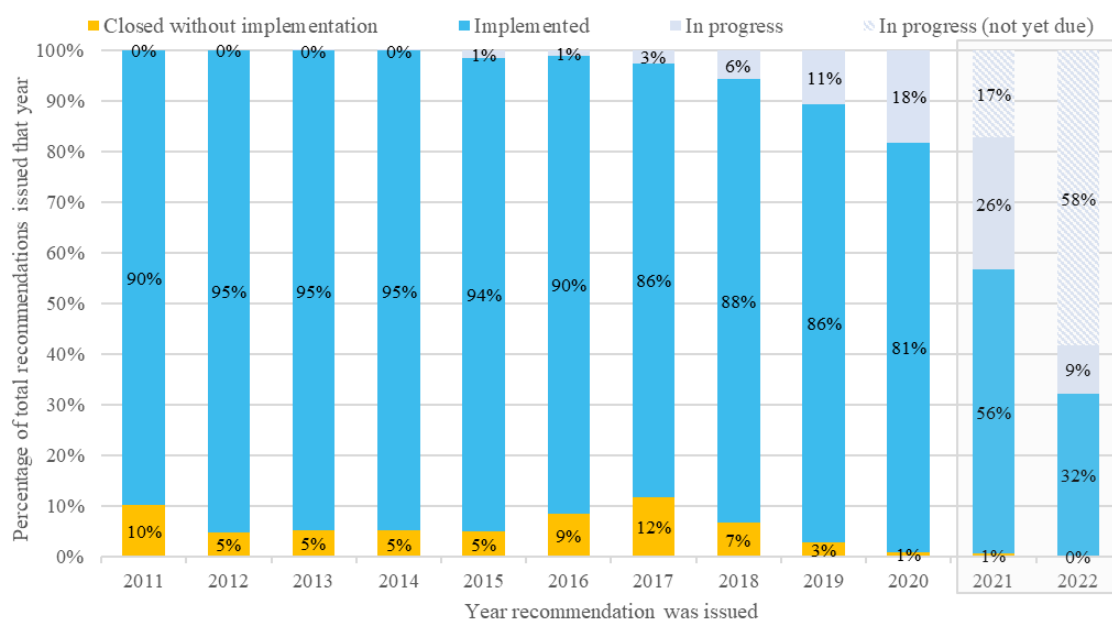
8. OIOS closed 776 recommendations during the reporting period. Of them, 392 (51 per cent) were issued during the current period and 384 (49 per cent) had been issued previously. A total of 1043 recommendations were open as of 30 June 2022.

Table 1  
Status of open recommendations as of 30 June 2022

	Secretariat (excluding peace operations)	Other entities	UNJSPF	Subtotal	Secretariat (peace operations)	Total
<b>Open as of 1 July 2021</b>	<b>382</b>	<b>132</b>	<b>37</b>	<b>551</b>	<b>385</b>	<b>936</b>
Critical	—	2	6	8	1	9
Important	382	130	31	543	384	927
<b>+ Issued between 1 July 2021 and 30 June 2022</b>	<b>308</b>	<b>151</b>	<b>55</b>	<b>514</b>	<b>369</b>	<b>883</b>
Critical	1	—	—	1	—	1
Important	307	151	55	513	369	882
<b>– Closed between 1 July 2021 and 30 June 2022</b>	<b>251</b>	<b>115</b>	<b>48</b>	<b>414</b>	<b>362</b>	<b>776</b>
<i>Issued during the current period</i>	<i>128</i>	<i>44</i>	<i>20</i>	<i>192</i>	<i>200</i>	<i>392</i>
Critical	—	—	—	—	—	—
Important	128	44	20	192	200	392
<i>Issued during previous periods</i>	<i>123</i>	<i>71</i>	<i>28</i>	<i>222</i>	<i>162</i>	<i>384</i>
Critical	—	2	6	8	1	9
Important	123	69	22	214	161	375
<b>Open as of 30 June 2022</b>	<b>439</b>	<b>168</b>	<b>44</b>	<b>651</b>	<b>392</b>	<b>1 043</b>
Critical	1	—	—	1	—	1
Important	438	168	44	650	392	1 042

9. Long-term trends show that more than 90 per cent of OIOS recommendations are eventually implemented, with an average of around 6 per cent of recommendations closed without implementation (figure II).

Figure II  
Status of OIOS recommendations, by year recommendation issued\*



\* Note: Includes some recommendations issued in 2021 and 2022 that are not yet due.

10. OIOS has made recent changes to the way in which it formulates its recommendations to ensure that they are aimed towards actions that can be implemented within 24 months. The goal is to ensure that recommendations are not just implemented, but are implemented in a timely manner, so that control weaknesses are quickly addressed and opportunities for performance improvements swiftly realized.

## B. Timeliness of recommendation implementation

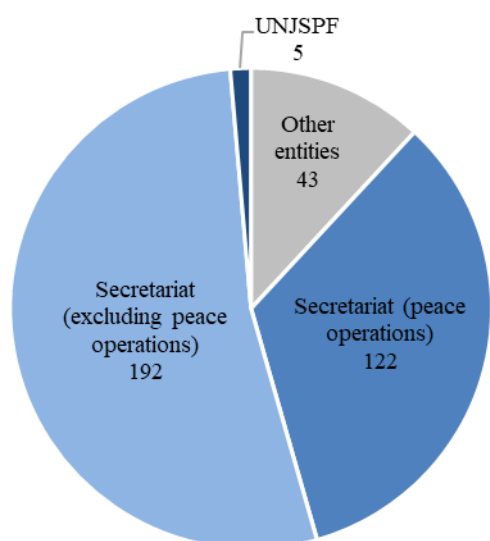
11. Of the 1,043 total OIOS recommendations open as at 30 June 2022, 491 (47 per cent) had been open for less than 12 months, and 271 (26 per cent) between 12 and 24 months. The remaining 281 (27 per cent) had been open for more than 24 months.

12. OIOS continues to engage with management to assess the implementation progress of those recommendations that have been open for more than 24 months or that are long overdue (that is, have missed their target dates by more than 12 months), and to agree on additional steps to ensure their implementation. Figure III shows the entities with the most recommendations that have been open for more than 24 months or are long overdue recommendations as of 30 June 2022.

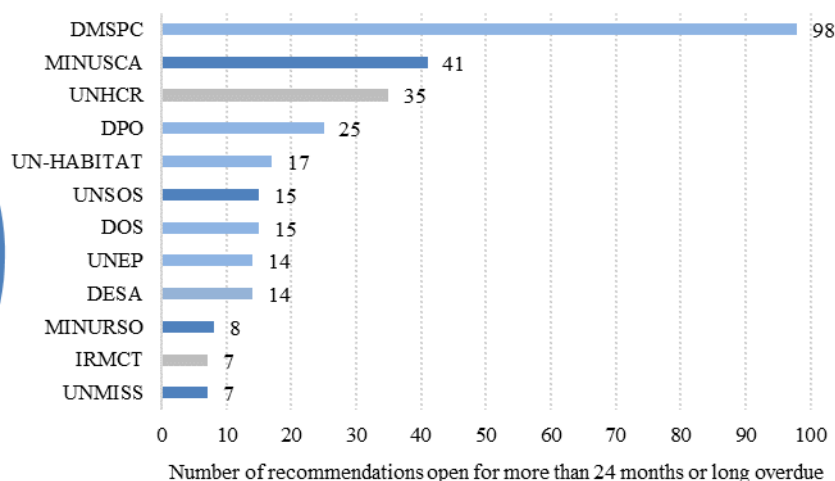
Figure III

### Long overdue recommendations, as of 30 June 2022

(a) Total by entity type



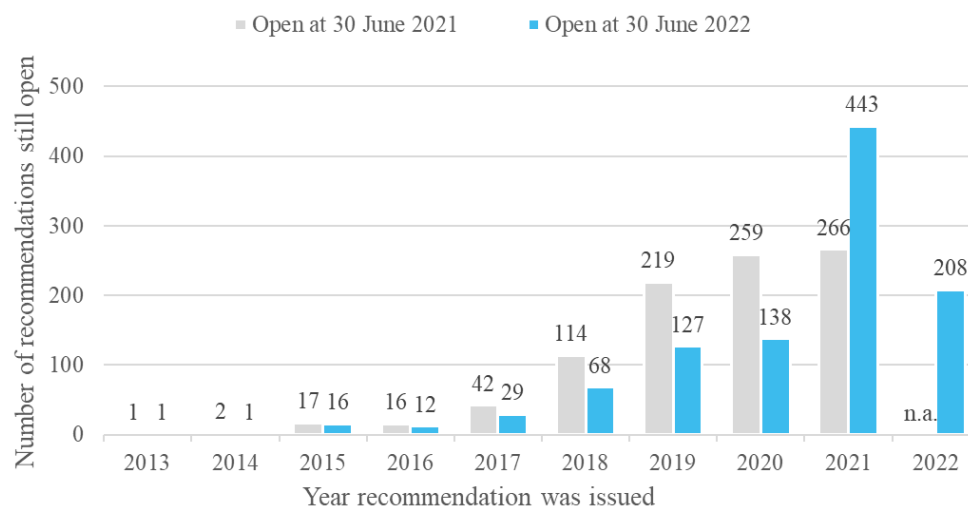
(b) Entities with the most long overdue recommendations



13. Notwithstanding the measures described above, coupled with other recently implemented initiatives that improve the monitoring and reporting of recommendation implementation, the number and proportion of OIOS recommendations that have remained open for extended periods of time has increased slightly, to 9 per cent of currently open recommendations (a rise of 1 per cent since 30 June 2021). As figure IV shows, as at 30 June 2022, 127 recommendations had been issued more than four years ago (that is, issued in 2018 or earlier), compared with the 78 as at 30 June 2021 that had been issued in 2017 or earlier.

Figure IV

**Open audit and evaluation recommendations as at 30 June 2022 compared with 30 June 2021, by year issued**



#### IV. Further analysis of critical recommendations

14. OIOS categorizes its recommendations as either critical or important, defined as follows:

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

15. In assessing recommendation criticality, OIOS has recently adopted the scoring criteria now defined within the enterprise risk management framework of the Secretariat for the measurement of impact, likelihood and level of control effectiveness in mitigating risk. The goal is to facilitate the use by the Secretariat (and other organizations) of OIOS recommendations in classifying and responding to risks identified during OIOS oversight work.

##### A. Critical recommendations issued during the reporting period

16. One critical recommendation was issued during the reporting period (table 2). DMSPC accepted the recommendation, which related to financial management, and DMSPC management is taking action to implement it.



Table 2  
Critical recommendations issued between 1 July 2021 and 30 June 2022

Entity	Recommendation	Risk category	Target date	Implementation status
DMSPC	The Office of the Programme Planning, Finance and Budget should, in consultation with the Office of Supply Chain Management, revise the special procedure for acquiring banking services without further delay and ensure it includes comprehensive guidelines that are consistent with United Nations' procurement principles.  (From OIOS report No. 2022/020, issued on 8 June 2022)	Financial management	31/01/2023	In progress

## B. Critical recommendations open as of 30 June 2022

17. A total of nine critical recommendations were closed or reclassified during the period (see table 1). As a result, there remains one critical recommendation, issued on 8 June 2022, still open as of 30 June 2022.

Table 3  
Status of open critical recommendations as of 30 June 2022

	Secretariat (excluding peace operations)	Other entities	UNJSPF	Secretariat (peace operations)	Total
<b>Time recommendations have been open</b>	—	—	—	—	<b>1</b>
Less than 12 months	1	—	—	—	1
Between 12 and 24 months	—	—	—	—	—
More than 24 months	—	—	—	—	—
<b>Overdue as of 30 June 2022</b>	—	—	—	—	—
Past due date and open for less than 24 months	—	—	—	—	—
Past due date and open for more than 24 months	—	—	—	—	—

## V. Recommendations with financial implications

18. A summary of recommendations with financial implications is provided in table 4. OIOS classifies financial implications according to several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction. OIOS only includes those recommendations where it is possible to accurately quantify the dollar amounts associated with potential recoveries or expenditure reductions.

19. There were no recommendations with quantifiable financial implications issued during the reporting period. However, \$106,000 in recoveries were realized from a recommendation issued in a prior reporting period (table 4).

Table 4  
**Recommendations with financial implications, 1 July 2021 to 30 June 2022**

(United States dollars)

<i>Entity</i>	<i>Report number or issue date</i>	<i>Description</i>	<i>Estimated amount<sup>a</sup></i>	<i>Realized amount</i>
UNON	2018/097	Recoveries related to overpayments under a construction contract	1 964 598 <sup>b</sup>	106 000 <sup>c</sup>
<b>Total<sup>b,c</sup></b>			–	<b>106 000</b>

<sup>a</sup> Based on estimates prepared by OIOS and, where appropriate, in consultation with the entities involved.

<sup>b</sup> The estimated amount for report 2018/097 (issued in 2018) has not been included in the total, which includes estimates only for those recommendations issued during the current period.

<sup>c</sup> A previous amount of \$312,000 that was realized and reported in 2021 has not been included in the total, which includes amounts realized during the current period.

## VI. Reports issued between 1 July 2021 and 30 June 2022

20. Between 1 July 2021 and 30 June 2022, OIOS issued 241 reports (excluding those relating to peace operations), comprising 16 to the General Assembly (2 audit reports, 12 evaluation reports, the report on the activities of OIOS for the period from 1 July 2020 to 30 June 2021 and its addendum), 55 internal audit reports, 12 audit advisory reports, 65 investigation reports, 71 investigation closure notices, 20 investigation advisory reports, and 2 evaluation reports (table 5).

Table 5  
**Reports issued between 1 July 2021 and 30 June 2022 (excluding peace operations)**

### A. Reports issued to the General Assembly or Security Council

<i>Symbol</i>	<i>Date</i>	<i>Subject</i>
<a href="#">A/76/281 (Part I) and A/76/281 (Part I)/Add.1</a>	10/08/2021	Activities of the Office of Internal Oversight Services for the period from 1 July 2020 to 30 June 2021
<a href="#">A/76/139</a>	14/07/2021	Audit of implementation of post-employment restrictions for staff involved in the procurement process
<a href="#">A/76/197</a>	17/08/2021	Audit of the activities, performance and results of staff support provided to the human rights treaty body system by the Office of the High Commissioner for Human Rights
<a href="#">S/2022/148</a>	23/02/2022	Review of the methods and work of the International Residual Mechanism for Criminal Tribunals
<a href="#">E/AC.51/2022/2</a>	02/03/2022	Evaluation of the Development Coordination Office: contribution of the resident coordinator system to country-level programme coherence
<a href="#">E/AC.51/2022/3</a>	09/03/2022	Triennial review of the implementation of the recommendations in the evaluation of the Department for General Assembly and Conference Management
<a href="#">E/AC.51/2022/4</a>	14/03/2022	Triennial review of the implementation of recommendations on the programme evaluation of the United Nations Environment Programme
<a href="#">E/AC.51/2022/5</a>	14/03/2022	Triennial review of the implementation of recommendations on the programme evaluation of the Office for Disarmament Affairs
<a href="#">E/AC.51/2022/6</a>	14/03/2022	Triennial review of the implementation of the recommendations made by the Committee at its fifty-ninth session on the evaluation of the Office of the United Nations High Commissioner for Refugees

<i>Symbol</i>	<i>Date</i>	<i>Subject</i>
<a href="#">E/AC.51/2022/7</a>	16/03/2021	Evaluation of the Economic Commission for Latin America and the Caribbean – Subprogramme 3: Macroeconomic Policies and Growth
<a href="#">E/AC.51/2022/8</a>	17/03/2021	Triennial review of the implementation of recommendations on the programme evaluation of the Office of Legal Affairs
<a href="#">E/AC.51/2022/9</a>	17/03/2021	Triennial review of the implementation of recommendations made by the Committee at its fifty-ninth session on the evaluation of the Office of Human Resources Management
<a href="#">E/AC.51/2022/10</a>	18/03/2021	Triennial review of the implementation of the recommendations in the programme evaluation of the former Department of Public Information (now the Department of Global Communications)
<a href="#">E/AC.51/2022/11</a>	18/03/2021	Triennial review of the implementation of the recommendations from the programme evaluation of the offices of the Special Representatives recommendations of the Secretary-General for Children and Armed Conflict, on Sexual Violence in Conflict and on Violence against Children
<a href="#">E/AC.51/2022/12</a>	21/03/2021	Evaluation of subprogramme 1 of the Economic Commission for Africa, on macroeconomic policy and governance

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

Entity	Issue date	Report subject	Number of recommendations	
			Critical	Important
Secretariat				
DCO	30/12/2021	Audit of the secretariat of the Joint Fund for the 2030 Agenda for Sustainable Development (2021/077)	–	7
DESA	07/09/2021	Audit of financing for development activities in the Department of Economic and Social Affairs (2021/037)	–	3
DMSPC	15/09/2020	Audit of global banking operations in the United Nations Secretariat (2022/020)	1	3
	04/11/2021	Audit of network access management and security in the United Nations Secretariat (2021/084)	–	13
DMSPC, DOS	16/08/2021	Audit of business intelligence and data warehouse systems in the United Nations Secretariat (2022/008)	–	10
	24/08/2021	Audit of cloud services in the United Nations Secretariat (2021/040)	–	11
ECA	17/12/2021	Audit of the Africa Hall renovation project in the Economic Commission for Africa (2022/026)	–	6
ECE	29/10/2021	Audit of the mainstreaming of Sustainable Development Goals and response to the coronavirus disease (COVID-19) pandemic into the programme of work of the Economic Commission for Europe (2021/048)	–	2
ESCAP	31/12/2021	Audit of the seismic mitigation retrofit and life cycle replacements project in the Economic and Social Commission for Asia and the Pacific (2022/022)	–	5
IRMCT	30/12/2021	Audit of the response of the International Residual Mechanism for Criminal Tribunals to the COVID-19 pandemic (2021/042)	–	3
ITC	23/12/2021	Audit of the International Trade Centre’s framework for supporting field operations (2021/054)	–	5
	08/02/2022	Audit of the SheTrades commonwealth programme at the International Trade Centre (2022/015)	–	4

Entity	Issue date	Report subject	Number of recommendations	
			Critical	Important
OCHA	30/07/2021	Advisory on the implementation by OCHA of its business continuity plan (Advisory)	—	—
	30/12/2021	Audit of the operations of the Office for the Coordination of Humanitarian Affairs in the Bolivarian Republic of Venezuela (2022/018)	—	6
United Nations Secretariat	03/06/2021	Evaluation of the accountability system in the Secretariat – DMSPC/Business Transformation and Accountability Division as enabler of the accountability system (Advisory)	—	—
	06/06/2021	Evaluation of the accountability system in the Secretariat – programme delivery and organizational performance (Advisory)	—	—
	08/06/2021	Evaluation of the accountability system of the United Nations Secretariat – budget implementation and financial management (Advisory)	—	—
	08/06/2021	Evaluation of the accountability system of the United Nations Secretariat – delegation of authority framework (Advisory)	—	—
	17/06/2021	Evaluation of the accountability system of the United Nations Secretariat – enterprise information systems (Advisory)	—	—
	27/06/2021	Evaluation of the accountability system of the United Nations Secretariat – enterprise risk management (Advisory)	—	—
	27/06/2021	Evaluation of the accountability system of the United Nations Secretariat – ethical standards and integrity (Advisory)	—	—
	27/06/2021	Evaluation of the accountability system of the United Nations Secretariat – human resources management and learning and development strategies (Advisory)	—	—
	29/06/2021	Evaluation of the accountability system of the United Nations Secretariat – internal control system (Advisory)	—	—
	30/06/2021	Evaluation of the accountability system of the United Nations Secretariat – programme planning and budgeting (Advisory)	—	—
UN-Habitat	20/10/2021	Audit of land, housing and shelter activities at the United Nations Human Settlements Programme (2021/079)	—	5
	20/05/2022	Audit of the United Nations Human Settlements Programme Somalia Country Office activities (2022/023)	—	9
UNEP	12/05/2022	Audit of the United Nations Environment Programme Regional Office for Africa (2021/050)	—	7
	12/05/2022	Audit of the United Nations Environment Programme secretariat for the Multilateral Fund for the Implementation of the Montreal Protocol (2021/049)	—	6
	17/05/2022	Audit of the United Nations Environment Programme secretariat of the Convention on International Trade in Endangered Species (2021/051)	—	9
UNODC	23/12/2021	Audit of the Container Control Programme at the United Nations Office on Drugs and Crime (2022/029)	—	10
	20/05/2022	Audit of the United Nations Office on Drugs and Crime Regional Office for South Asia (2022/012)	—	6

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
UNOG	01/06/2022	Audit of the use and management of service contractors at the United Nations Office on Drugs and Crime (2021/035)	—	8
	17/12/2021	Audit of the Centre for Learning and Multilingualism at the United Nations Office at Geneva (2022/014)	—	5
	30/12/2021	Audit of the response of the United Nations Office at Geneva to the COVID-19 pandemic (2022/017)	—	2
	08/02/2022	Audit of the Strategic Heritage Plan at the United Nations Office at Geneva (2021/076)	—	8
UNON, UNEP, UN-Habitat	28/08/2020	Audit of accounts receivable and accounts payable at the United Nations Office at Nairobi, the United Nations Environment Programme and the United Nations Human Settlements Programme (2021/082)	—	10
	28/08/2020	Audit of the response to the COVID-19 pandemic at the United Nations Office at Nairobi, the United Nations Environment Programme and the United Nations Human Settlements Programme (2021/067)	—	3
UNOP	28/08/2020	Audit of the activities of the United Nations Office for Partnerships in support of the Sustainable Development Goals (2022/019)	—	9
UNOV	28/08/2020	Audit of official travel at the United Nations Office at Vienna (2021/044)	—	6
UNWTO	28/12/2020	Audit of project management at the United Nations World Tourism Organization (2021/058)	—	10
<b>Other entities</b>				
UNHCR	23/07/2021	Advisory engagement on the implementation of the regionalization and decentralization process at UNHCR (Advisory)	—	—
	24/09/2021	Audit of information and communication technology security at the Office of the United Nations High Commissioner for Refugees (2021/056)	—	5
	30/11/2021	Audit of operations in Djibouti for the Office of the United Nations High Commissioner for Refugees (2021/063)	—	6
	08/12/2021	Audit of operations in the Sudan for the Office of the United Nations High Commissioner for Refugees (2021/034)	—	6
	16/12/2021	Audit of records and archives management at the Office of the United Nations High Commissioner for Refugees (2021/065)	—	6
	16/12/2021	Audit of supply chain management activities in the Regional Bureau for East, Horn of Africa and the Great Lakes of the United Nations High Commissioner for Refugees (2021/074)	—	7
	23/12/2021	Audit of the COVID-19 response arrangements for health and well-being of personnel at the Office of the United Nations High Commissioner for Refugees (2021/075)	—	7
	23/12/2021	Audit of the emergency operations in Burkina Faso for the Office of the United Nations High Commissioner for Refugees (2022/016)	—	5

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	23/12/2021	Audit of the multi-country office in Australia of the Office of the United Nations High Commissioner for Refugees (2021/078)	—	4
	27/12/2021	Audit of the multi-country office in Senegal for the Office of the United Nations High Commissioner for Refugees (2021/064)	—	5
	27/12/2021	Audit of the operations in Iraq for the Office of the United Nations High Commissioner for Refugees (2022/011)	—	7
	27/12/2021	Audit of the operations in Nepal for the Office of the United Nations High Commissioner for Refugees (2022/024)	—	5
	27/12/2021	Audit of the operations in Peru for the Office of the United Nations High Commissioner for Refugees (2021/057)	—	6
	29/12/2021	Audit of the operations in South Sudan for the Office of the United Nations High Commissioner for Refugees (2022/028)	—	7
	30/12/2021	Audit of the operations in the Russian Federation for the Office of the United Nations High Commissioner for Refugees (2022/025)	—	4
	30/12/2021	Audit of the operations in Uganda for the United Nations High Commissioner for Refugees (2021/039)	—	6
	30/12/2021	Audit of the operations in Zambia for the United Nations High Commissioner for Refugees (2021/083)	—	5
	31/12/2021	Audit of the selection and retention of partners in country operations of the United Nations High Commissioner for Refugees during the COVID-19 emergency (2021/041)	—	2
	17/05/2022	Thematic audit of child protection at the Office of United Nations High Commissioner for Refugees (2021/071)	—	6
<b>UNJSPF</b>				
UNJSPF secretariat	24/08/2021	Audit of client services in the Pension Administration of the United Nations Joint Staff Pension Fund (2021/031)	—	8
	23/11/2021	Audit of network access management in the Pension Administration of the United Nations Joint Staff Pension Fund (2021/066)	—	11
	06/04/2022	Audit of the two-track system in the Pension Administration of the United Nations Joint Staff Pension Fund (2021/061)	—	7
UNJSPF-OIM	26/08/2021	Audit of compliance with investment policies and procedures in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2022/013)	—	4
	31/06/2021	Audit of data governance, management and reporting in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2021/033)	—	7
	24/09/2021	Audit of human resources management in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2021/038)	—	4

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	01/10/2021	Audit of investment risk management in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2021/080)	—	5
	29/10/2021	Audit of management of external managers in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2021/046)	—	6

### C. Reports issued by the Inspection and Evaluation Division

Entity	Issue date	Evaluation area (report reference)	Number of recommendations	
			Critical	Important
Secretariat				
DCO	21/12/2021	Evaluation of the resident coordinator system contribution to country-level programme coherence (IED-21-016)	—	4
ESCWA	18/04/2022	Evaluation of Economic and Social Commission for Western Asia – subprogramme 3: Shared economic prosperity (IED-22-001)	—	3

### D. Reports, closure notices, and advisories issued by the Investigations Division

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
<b>Secretariat</b>		
DCO	19/08/2021	Closure report on alleged prohibited conduct
	31/08/2021	Advisory on allegations of discrimination, harassment and abuse of authority
	20/01/2022	Investigation report into allegations of possible misconduct by a staff member
DESA	06/12/2021	Investigation report on unsatisfactory conduct by a staff member
	26/05/2022	Investigation report on conflict of interest by a staff member
	27/05/2022	Closure report on possible unsatisfactory conduct by a staff member
DGACM	19/07/2021	Advisory on maintenance of records for the authorization of outside activities
	10/08/2021	Advisory on maintenance of records for the authorization of outside activities
	19/08/2021	Investigation report on alleged outside activity by a staff member
	16/12/2021	Investigation report on unsatisfactory conduct by a staff member
	16/12/2021	Closure report on possible misrepresentation in the personal history profile by a staff member
DMSPC	19/08/2021	Investigation report on unsatisfactory conduct by a staff member
	29/12/2021	Investigation report on unsatisfactory conduct by a staff member
	24/02/2022	Advisory report on the breach of the United Nations communications system, impersonation of United Nations registered vendors and the diversion of funds
DOS	19/07/2021	Closure report on unauthorized outside activity by a former staff member at the United Nations Global Service Centre
	10/08/2021	Closure report on possible misconduct by staff members
	19/08/2021	Closure report on recruitment irregularities by a staff member
	14/12/2021	Investigation report on entitlement fraud by a staff member at the United Nations Global Service Centre

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
DSS	26/05/2022	Closure report on outside activities by a former staff member
	29/12/2021	Investigation report on sexual assault and sexual harassment by a staff member
	28/02/2022	Closure report on prohibited conduct by a staff member in the Syrian Arab Republic
	28/02/2022	Advisory on strengthening the management of DSS in the Syrian Arab Republic
	28/02/2022	Advisory regarding a staff member in the Syrian Arab Republic
	22/03/2022	Closure Notice regarding a report of possible prohibited conduct at United Nations Headquarters
EOSG	10/06/2022	Closure report on allegations of misconduct by a security officer
	01/02/2022	Closure report on unsatisfactory conduct by a staff member
ESCAP	31/03/2022	Investigation report on unauthorized outside activities by a staff member
IRMCT	26/05/2022	Investigation report on medical insurance fraud by a former staff member
OCHA	19/07/2021	Completion memo on fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	19/07/2021	Investigation report on allegation of fraud by an implementing partner of the Syria Cross-border Humanitarian Fund
	19/07/2021	Investigation report on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	21/07/2021	Completion memo regarding allegations of sexual exploitation and abuse by an employee of an implementing partner of the Central African Republic Humanitarian Fund
	21/07/2021	Completion memo regarding allegations of sexual exploitation and abuse by an employee of an implementing partner of the Central African Republic Humanitarian Fund
	21/07/2021	Completion memo regarding allegations of sexual exploitation and abuse by an employee of an implementing partner of the Central African Republic Humanitarian Fund
	21/07/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	21/07/2021	Completion memo regarding allegations of sexual exploitation and abuse by an employee of an implementing partner of the Central African Republic Humanitarian Fund
	21/07/2021	Advisory on timing of financial spot checks of implementing partners
	21/07/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	21/07/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	21/07/2021	Advisory on capacity assessments of potential Implementing Partners
	21/07/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	21/07/2021	Advisory on capacity assessments of potential Implementing Partners
	21/07/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	21/07/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	21/07/2021	Completion memo on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund



<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	10/08/2021	Completion memo on fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	13/08/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	19/08/2021	Investigation report on procurement irregularities implicating a vendor
	25/08/2021	Completion memo regarding allegations of sexual exploitation and abuse by an employee of an implementing partner of the Central African Republic Humanitarian Fund
	31/08/2021	Completion memo on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	31/08/2021	Completion memo on allegations of sexual exploitation and abuse by an employee of a subimplementing partner of the South Sudan Humanitarian Fund
	29/10/2021	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	29/10/2021	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	13/12/2021	Advisory on timing of final disbursements to implementing partners
	13/12/2021	Completion memo on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	13/12/2021	Investigation report on allegation of fraud by an implementing partner of the Somalia Humanitarian Fund
	14/12/2021	Advisory on capacity assessments of potential implementing partners, timing of financial spot checks and recovery of unused budgets
	14/12/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	29/12/2021	Investigation report on allegation of fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	29/12/2021	Investigation report on possible fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	29/12/2021	Investigation report on allegations of fraud and misappropriation of donor project funds by an implementing partner of the Yemen Humanitarian Fund
	30/12/2021	Completion memo on alleged fraud and misappropriation of donor project funds from the Lebanon Humanitarian Fund
	30/12/2021	Completion memo on fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	30/12/2021	Completion memo on alleged fraud and misappropriation of donor project funds from the Somali Humanitarian Fund
	28/01/2022	Completion memo on fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	31/01/2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	31/01/2022	Advisory on capacity assessments of potential implementing partners
	31/01/2022	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	28/02/2022	Investigation report on allegations of fraud and misappropriation of donor project funds from the Central African Republic Humanitarian Fund
	22/03/2022	Completion memo regarding allegations of sexual exploitation and abuse by an employee of an implementing partner of the Nigeria Humanitarian Fund

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
	22/03/2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Palestinian Territory Humanitarian Fund
	22/03/2022	Completion memo on fraud and misappropriation of donor project funds from the Afghanistan Humanitarian Fund
	22/03/2022	Advisory on third party monitoring of implementing partners
	22/03/2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	16/05/2022	Closure report on alleged abuse of authority by a staff member at the Office for the Coordination of Humanitarian Affairs
OHCHR	19/07/2021	Closure report on alleged unauthorized outside activity by a staff member
	14/12/2021	Investigation report on sexual harassment by a staff member
	23/03/2021	Investigation report on unsatisfactory conduct by a staff member
OICT	19/08/2021	Closure report on alleged possible unsatisfactory conduct
OIOS	24/01/2022	Investigation report on unsatisfactory conduct by a staff member
TBLDC	31/08/2021	Investigation report on unsatisfactory conduct by a staff member
UNCTAD	30/08/2021	Closure report on entitlement fraud allegations by a staff member
	31/08/2021	Advisory report on dependency allowance entitlement for a staff member
	16/12/2021	Advisory report on possible unsatisfactory conduct by a staff member
	22/03/2022	Investigation report on unsatisfactory conduct by a staff member
UNEP	19/07/2021	Investigation report on prohibited conduct by a staff member
	19/07/2021	Investigation report on failure to report prohibited conduct by a staff member
	10/08/2021	Investigation report on unauthorized outside activities by a staff member
	31/08/2021	Investigation report on unsatisfactory conduct by a staff member
	29/10/2021	Closure notice on possible unsatisfactory conduct by a staff member
	13/04/2022	Investigation report on sexual abuse by a staff member
UNGC	16/12/2021	Closure notice on unsatisfactory conduct by a staff member
UN-Habitat	31/08/2021	Closure report on alleged sexual harassment by a staff member
	31/08/2021	Investigation report on prohibited conduct by a staff member
	10/11/2021	Closure report on racial discrimination by a staff member
	17/02/2022	Investigation report on medical insurance fraud by a staff member
	26/05/2022	Closure report on domestic violence by a staff member
UNIDIR	02/12/2021	Closure report on sexual abuse implicating a consultant
UNITAR	22/03/2022	Investigation report on unsatisfactory conduct by an individual contractor
UNOCT	23/11/2021	Investigation report on the unauthorized access of an official computer by a staff member
UNODC	25/08/2021	Closure report on the possible infringement of United Nations intellectual property rights
	02/12/2021	Investigation report on unsatisfactory conduct by a staff member
	12/12/2021	Investigation report on procurement irregularities by a staff member
	16/12/2021	Investigation report on procurement irregularities implicating a vendor
	16/12/2021	Investigation report on alleged sexual harassment and prohibited conduct by a staff member
	29/12/2021	Investigation report on prohibited conduct by a staff member
	29/12/2021	Advisory on sustainable levels of national staff member debts
	29/12/2021	Investigation report on fraud by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
UNOG	17/02/2022	Closure report on recruitment irregularities and favouritism
	24/02/2022	Addendum investigation report on fraud by a staff member
	16/03/2022	Advisory report on supervisory and management reporting lines
	31/03/2022	Closure report on possible unsatisfactory conduct by a staff member
	04/05/2022	Closure report on forgery of documents and fraudulent invoicing
	19/08/2021	Investigation report on unsatisfactory conduct by a staff member
	06/12/2021	Closure report on allegation of unsatisfactory conduct by a staff member
UNOMS	26/05/2022	Investigation report on unsatisfactory conduct by a staff member
UNON	14/06/2022	Closure report on unsatisfactory conduct
	16/12/2021	Investigation report on unauthorized outside activity by a staff member
	16/12/2021	Advisory on sustainable levels of national staff member debts
UN Tech Envoy	01/04/2022	Investigation report on alleged domestic assault and sexual abuse by a staff member
	03/08/2021	Investigation report on prohibited conduct by a staff member
<b>Other entities</b>		
ICAO	13/08/2021	Investigation report on derogatory comments made by a staff member
	19/08/2021	Closure report on anonymous emails
	31/08/2021	Investigation report on unsatisfactory conduct a staff member
	31/08/2021	Closure report on conflict of interest by a staff member
	23/06/2022	Closure report on alleged proscribed practices by two vendors
UNOPS	13/08/2021	Closure report on allegations of prohibited conduct by a staff member
	18/04/2022	Investigation report on verbal abuse and racial discrimination by a staff member
	03/05/2022	Investigation report on misconduct by a staff member
UN-Women	03/05/2022	Advisory on travel claims, dependency allowance, and spousal allowance by a staff member
	19/07/2021	Closure report on possible unsatisfactory conduct by a staff member
	10/08/2021	Investigation report on recruitment irregularities by a staff member
	10/08/2021	Investigation report on prohibited conduct and recruitment irregularities by a staff member
	19/08/2021	Advisory on property assets recording
	19/08/2021	Closure report on theft of tires
	23/11/2021	Investigation memorandum on possible unsatisfactory conduct by a staff member
	06/12/2021	Investigation report on attempted fraud by a staff member
	09/12/2021	Investigation report on prohibited conduct by a staff member
	10/12/2021	Investigation report on conflict of interest by a vendor
	16/12/2021	Investigation report on procurement fraud by a vendor
	16/12/2021	Investigation report on procurement fraud by a vendor
	16/12/2021	Investigation report on procurement fraud by a vendor
	16/12/2021	Closure report on unsatisfactory conduct by a staff member
	29/12/2021	Investigation report on unsatisfactory conduct by a staff member
	29/12/2021	Investigation report on unsatisfactory conduct by a staff member
	29/12/2021	Closure report on allegations of procurement fraud
	29/12/2021	Investigation report into allegations of misconduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
WFP	23/01/2022	Closure notice on allegations of misconduct by a staff member
	24/02/2022	Completion memo on fraud and misappropriation of funds by the Executive Director of an implementing partner
	24/02/2022	Closure notice on allegations of prohibited conduct by two vendors
	26/05/2022	Closure notice on unsatisfactory conduct by a staff member
	31/01/2021	Investigation report on allegations of harassment, including sexual harassment, by a consultant
<b>UNJSPF</b>		
UNJSPF	13/08/2021	Investigation report on conflict of interest with a United Nations vendor by a staff member
	19/08/2021	Closure report on the misuse of information and communications technology resources by a staff member
	23/11/2021	Investigation report on outside activity by a staff member
	28/02/2022	Investigation report on prohibited conduct by a staff member