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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 2022 to 30 June 2023**

Report of the Office of Internal Oversight Services

Addendum

Summary

The present addendum is a supplement to the overview of the activities of the Office of Internal Oversight Services (OIOS) that is provided in document [A/78/301 \(Part I\)](#). In the addendum, information is provided about the recommendations issued by OIOS from 1 July 2022 to 30 June 2023. Also included is an analysis of open recommendations as at 30 June 2023, with an additional focus on critical recommendations and recommendations with financial implications, and a list of reports issued.

* [A/78/150](#).

** Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2022 are presented in document [A/77/278 \(Part II\)](#). Those relating to the period from 1 January to 31 December 2023 will be presented in document [A/78/301 \(Part II\)](#).



Abbreviations and acronyms

DCO	Development Coordination Office
DESA	Department of Economic and Social Affairs
DGACM	Department for General Assembly and Conference Management
DGC	Department of Global Communications
DMSPC	Department of Management Strategy, Policy and Compliance
DOS	Department of Operational Support
DPO	Department of Peace Operations
DPPA	Department of Political and Peacebuilding Affairs
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
ICJ	International Court of Justice
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
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
OCHA	Office for the Coordination of Humanitarian Affairs
OHCHR	Office of the United Nations High Commissioner for Human Rights
OICT	Office of Information and Communications Technology
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OPPFB	Office of Programme Planning, Finance and Budget
TBLDC	Technology Bank for the Least Developed Countries
UNAMI	United Nations Assistance Mission for Iraq
UNCC	United Nations Compensation Commission

UNCCD	United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNDOF	United Nations Disengagement Observer Force
UNDRR	United Nations Office for Disaster Risk Reduction
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNISFA	United Nations Interim Security Force for Abyei
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-OIM	United Nations Joint Staff Pension Fund Office of Investment Management
UNMIK	United Nations Interim Administration Mission in Kosovo
UNOCT	Office of Counter-Terrorism
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOPS	United Nations Office for Project Services
UNOV	United Nations Office at Vienna
UNSOS	United Nations Support Office in Somalia
UNU	United Nations University
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
WFP	World Food Programme
WHO	World Health Organization

I. Introduction

1. The present addendum is divided into six sections: the present introduction (section I); an analysis of recommendations issued between 1 July 2022 and 30 June 2023 (section II); an analysis of open recommendations (section III); a further analysis of critical recommendations (section IV); recommendations with financial implications (section V); and reports issued between 1 July 2022 and 30 June 2023 (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 2022 and 30 June 2023

3. Between 1 July 2022 and 30 June 2023, OIOS issued 1,101 recommendations, contained in 414 oversight reports, including those pertaining to peace operations (see table 1). An 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 about 58 per cent of the total number of reports and 57 per cent of the total number of recommendations issued by OIOS between 1 July 2022 and 30 June 2023 (see figure I).

4. Of the 626 recommendations issued by OIOS to entities not relating to peace operations, 7 (1.1 per cent) were deemed critical (see table 2). Section IV provides further details on critical recommendations.

5. The remaining 619 (98.9 per cent) of these 626 recommendations were deemed important, with 72 per cent relating to Secretariat entities not concerned with peace operations, 7 per cent to UNJSPF and 21 per cent to other entities. About 61 per cent of the recommendations arose from internal audits, 24 per cent from investigations and 15 per cent from inspection and evaluation activities.

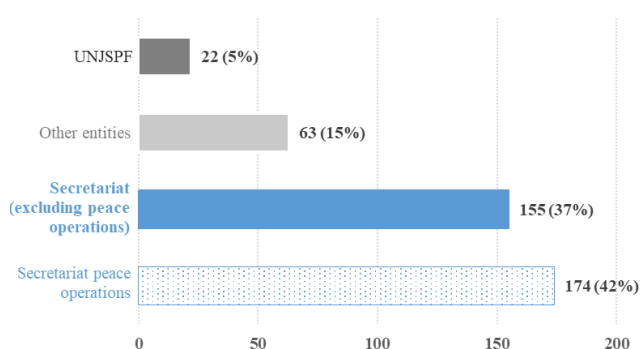
6. Three important audit recommendations were not accepted during the period. These related to the recovery of overpayments (DMSPC in report 2023/002), the sick leave entitlement policy (DMSPC in report 2023/005) and cybersecurity (UN-Habitat in memorandum AA2022-250-04).

7. 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 is focused on areas of higher risk to the Organization's strategic management, governance and operations.

8. Of the 476 audit, inspection and evaluation recommendations issued to entities not relating to peace operations, about 39 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 (29 per cent), strategic management and governance (13 per cent), procurement and supply chain management (6 per cent) and financial management (5 per cent), all of which were areas identified by entities as being high or very high risk.

Figure I
Reports and recommendations issued between 1 July 2022 and 30 June 2023

(a) Reports



(b) Recommendations

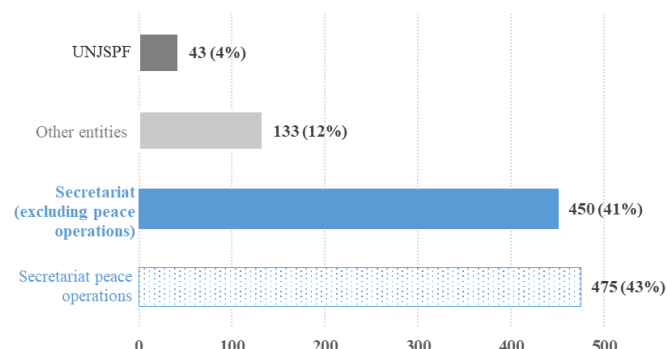


Table 1
Reports and recommendations issued between 1 July 2022 and 30 June 2023

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities^a</i>	<i>UNJSPF</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
Reports issued^b	155	63	22	240	174	414
Audit	37	19	5	61	55	116
Inspection and evaluation	10	–	–	10	4	14
Investigation	108	44	17	169	115	284
Recommendations	450	133	43	626	475	1 101
Audit	252	98	31	381	331	712
Inspection and evaluation	95	–	–	95	60	155
Investigation	103	35	12	150	84	234

^a Includes reports and recommendations issued to UNHCR.

^b 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 its 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 174 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 2022 (A/77/278 (Part II)), the total number of all reports issued by OIOS from 1 July 2022 to 30 June 2023 is 416.

III. Analysis of open recommendations

A. Closure of recommendations

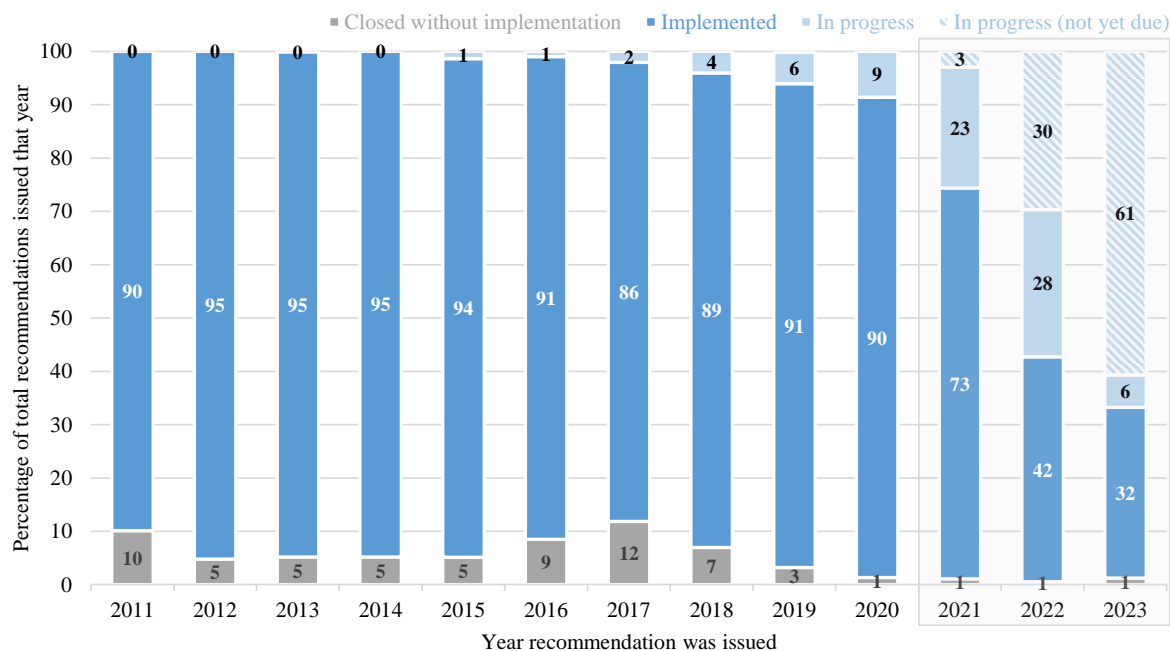
9. OIOS closed 795 recommendations during the reporting period. Of those, 369 (46 per cent) were issued during the current period and 426 (54 per cent) had been issued previously. A total of 1,349 recommendations were open as at 30 June 2023.

Table 2
Status of open recommendations as at 30 June 2023

	Secretariat (excluding peace operations)	Other entities	UNJSPF	Subtotal	Secretariat (peace operations)	Total
Open as at 1 July 2022	439	168	44	651	392	1 043
Critical	1	–	–	1	–	1
Important	438	168	44	650	392	1 042
+ Issued between 1 July 2022 and 30 June 2023	450	133	43	626	475	1 101
Critical	7	–	–	7	3	10
Important	443	133	43	619	472	1 091
- Closed between 1 July 2022 and 30 June 2023	286	158	38	482	313	795
<i>Issued during the current period</i>	<i>146</i>	<i>61</i>	<i>15</i>	<i>221</i>	<i>148</i>	<i>369</i>
Critical	–	–	–	–	1	1
Important	146	61	15	221	147	368
<i>Issued during previous periods</i>	<i>141</i>	<i>97</i>	<i>23</i>	<i>261</i>	<i>165</i>	<i>426</i>
Critical	–	–	–	–	–	–
Important	141	97	23	261	165	426
Open as at 30 June 2023	603	143	49	795	554	1 349
Critical	8	–	–	8	2	10
Important	595	143	49	787	552	1 339

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

Figure II
Status of OIOS recommendations, by year recommendation was issued



Note: Includes some recommendations issued in 2021, 2022 and 2023 that are not yet due.

11. OIOS has made recent changes to the way it formulates its recommendations, so as to ensure that they are aimed at recommending 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. These changes, coupled with improvements made to the way OIOS supports management in following up on the implementation of recommendations, are expected to result in fewer recommendations being closed without implementation and thus even higher overall implementation rates.

B. Timeliness of the implementation of recommendations

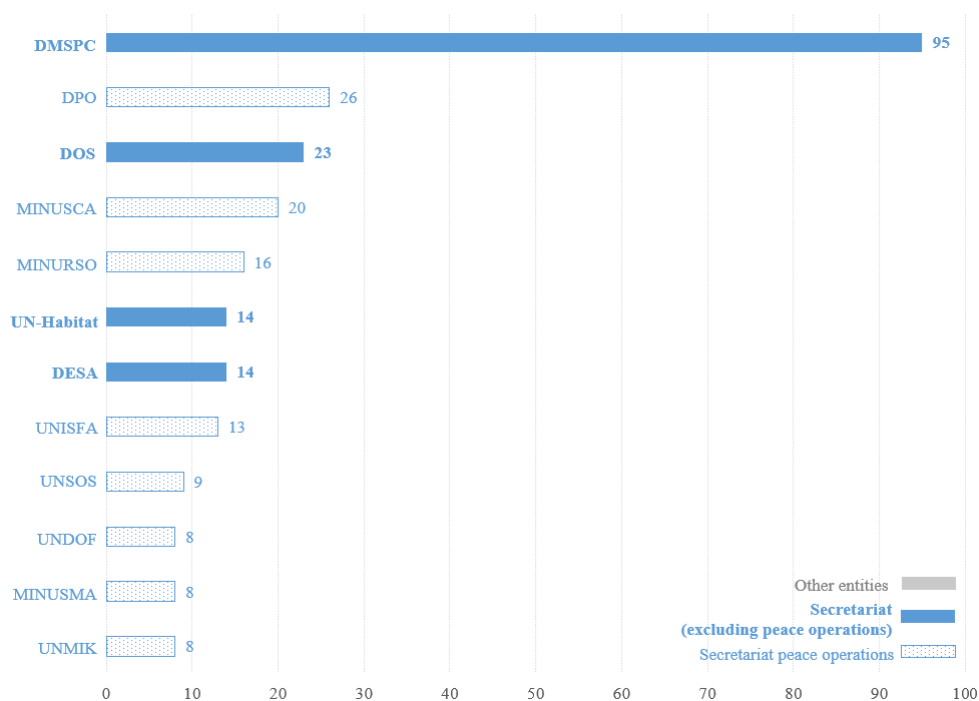
12. Of the 1,349 total OIOS recommendations open as at 30 June 2023, 729 (54 per cent) had been open for less than 12 months and 275 (20 per cent) for between 12 and 24 months. The remaining 345 (26 per cent) had been open for more than 24 months. About 44 per cent (599) of the currently open recommendations are still within their targeted date (that is, are not yet due) for implementation.

13. OIOS continues to engage with management to assess the progress made towards the implementation of long-outstanding recommendations (that is, those recommendations that have been open for more than 24 months or that have missed their target dates by more than 12 months) and to agree on additional steps to ensure their implementation. The entities with the most long-outstanding recommendations as at 30 June 2023 are shown in figure III.

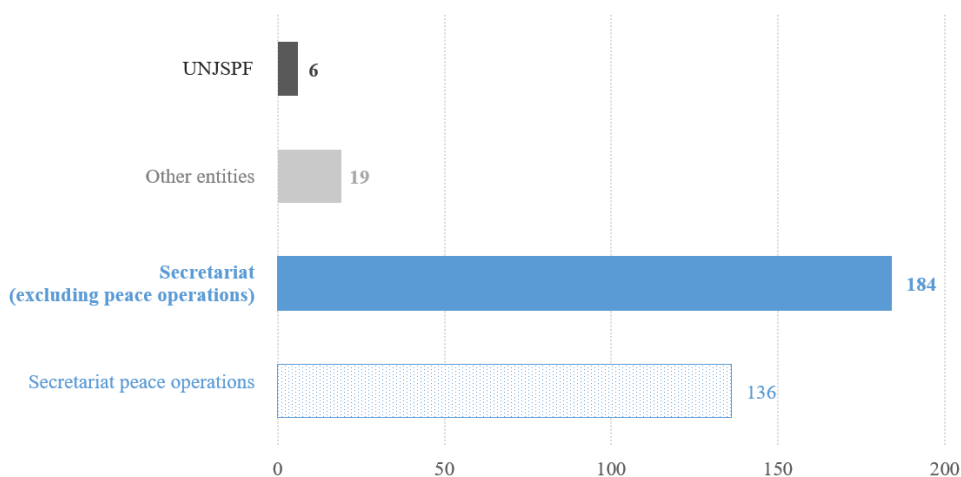
Figure III

Long-outstanding recommendations, as at 30 June 2023

(a) Entities with the most long-outstanding recommendations

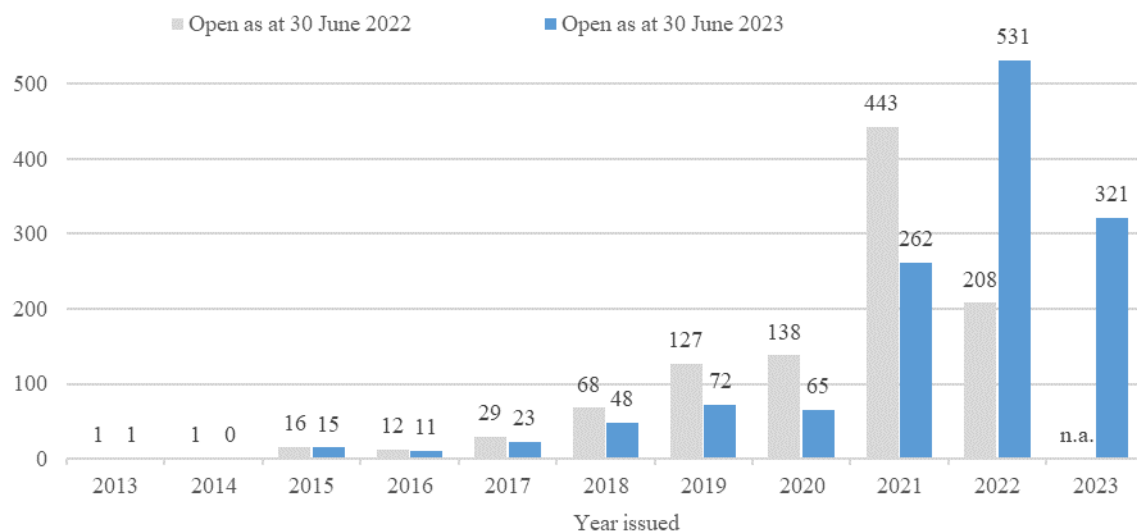


(b) Long-outstanding recommendations, by entity type



14. Notwithstanding the measures described above, coupled with other recently implemented initiatives aimed at improving the monitoring of and reporting on the implementation of recommendations, the number and proportion of OIOS recommendations that have remained open for extended periods of time have increased slightly, with the proportion now standing at 13 per cent of currently open recommendations (an increase of 4 percentage points since 30 June 2022). As shown in figure IV, as at 30 June 2023, 170 recommendations had been issued more than four years previously (that is, issued in 2019 or earlier), compared with the 127 as at 30 June 2022 that had been issued in 2018 or earlier. OIOS will focus in 2023 on working with entities to address these open recommendations from 2019 and earlier.

Figure IV
Open audit and evaluation recommendations as at 30 June 2023 compared with as at 30 June 2022, by year issued



IV. Further analysis of critical recommendations

15. 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.

16. In assessing the extent to which a recommendation is critical, 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

17. Ten critical recommendations were issued during the reporting period (see table 3). One was issued to UNAMI, which accepted and implemented it. DMSPC, DSS and UNSOS each accepted the recommendations issued to them, which were related to operations and governance, and they are taking action to implement those recommendations.

Table 3

Critical recommendations issued between 1 July 2022 and 30 June 2023

<i>Entity</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Target date</i>	<i>Implementation status</i>
UNAMI	One confidential recommendation (From the audit of the safety and security of the United Nations Khaitan compound facilities in Kuwait (2022/050), issued on 30 September 2022)	Operations	31 December 2023	Closed, implemented
DSS	One confidential recommendation (From the audit of the management of the close protection function in the Secretariat within the mandate of the Department of Safety and Security (2022/055), issued on 1 November 2022)	Governance	13 December 2023	In progress
DMSPC	DMSPC, in coordination with DOS, should assess the existing structure for the ICT pillar within the Secretariat and explore an appropriate solution to minimize costs and optimize the delivery of ICT services (From the audit of information and communications technology support costs and cost recovery in the United Nations Secretariat (2023/002), issued on 30 January 2023)	Governance	30 June 2025	In progress

<i>Entity</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Target date</i>	<i>Implementation status</i>
	OICT, in consultation with OPPFB, should: (a) define core/enabling ICT services and establish a standard methodology for calculating the cost of ownership and service rates for such services; (b) establish an appropriate modality for sustainable funding of critical core/enabling ICT services to assure their continuity and resilience; and (c) consider presenting the new model for funding sources and applicable rate cards to the ICT Steering Committee (Audit of information and communications technology support costs and cost recovery in the United Nations Secretariat (2023/002), issued on 30 January 2023)	Governance	30 June 2025	In progress
	Four confidential recommendations (Audit of information and communications technology business continuity and disaster recovery in the United Nations Secretariat (2023/014), issued on 2 May 2023)	Operations	31 March 2024 to 30 June 2024	In progress
UNSOS	Two confidential recommendations (Audit of facilities maintenance, repair and ground maintenance services contract in UNSOS (2023/018), issued on 12 June 2023)	Operations	31 December 2023	In progress

B. Critical recommendations open as at 30 June 2023

18. One critical recommendation was closed during the reporting period (see table 2). As a result, there remain 10 critical recommendations still open as at 30 June 2023 (see table 4).

Table 4

Status of open critical recommendations as at 30 June 2023

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>UNJSPF</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
Time recommendations have been open	–	–	–	–	10
Less than 12 months	7	–	–	2	9
Between 12 and 24 months	1	–	–	–	1
More than 24 months	–	–	–	–	–
Overdue as at 30 June 2023	–	–	–	–	1
Past due date and open for less than 24 months	1	–	–	–	1
Past due date and open for more than 24 months	–	–	–	–	–

V. Recommendations with financial implications

19. A summary of recommendations with financial implications is provided in table 5. OIOS categorizes financial implications into several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction. OIOS includes only those recommendations for which it is possible to accurately quantify the dollar amounts associated with potential recoveries or expenditure reductions.

20. Recommendations with financial implications issued during the reporting period included an estimated \$1,200,778 in potential recoveries for UNHCR. In addition, \$2,000,565 in recoveries were realized, of which \$300,000 were related to a recommendation issued in a prior reporting period (see table 5).

Table 5

Recommendations with financial implications, 1 July 2022 to 30 June 2023

(United States dollars)

<i>Entity</i>	<i>Report number</i>	<i>Description</i>	<i>Estimated amount^a</i>	<i>Realized amount</i>
UNHCR	2022/051	Recovery related to an unaccounted advance to an implementing partner	646 000	0
	2022/076	Recovery related to overpayments to an implementing partner and related to dues owed by other United Nations agencies, and savings realized as a result of rationalizing the number of health facilities	554 213	1 700 000
	2022/077	Recovery related to overpayments to an implementing partner	565	565
	2018/097	Recovery related to overpayments under a construction contract	1 964 598 ^b	300 000 ^c
Total			1 200 778	2 000 565

^a Based on estimates prepared by OIOS and, where appropriate, in consultation with the entities involved.

^b 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.

^c A previous amount of \$418,000 that was realized and reported in 2021 and 2022 has not been included in the total, which includes amounts realized during the current period.

VI. Reports issued between 1 July 2022 and 30 June 2023

21. Between 1 July 2022 and 30 June 2023, OIOS issued 240 oversight reports (excluding those relating to peace operations), comprising seven evaluation reports to the General Assembly, 54 internal audit reports, seven audit advisory reports, 76 investigation reports, 83 investigation closure notices, 10 investigation advisory reports and three evaluation reports. OIOS also issued the report on the activities of OIOS for the period from 1 July 2021 to 30 June 2022 and its addendum to the General Assembly (see table 6).

Table 6
Reports issued between 1 July 2022 and 30 June 2023 (excluding peace operations)

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

<i>Symbol</i>	<i>Issue date</i>	<i>Subject</i>
A/77/278 (Part I) and A/77/278 (Part I)/Add.1	9 August 2022	Activities of the Office of Internal Oversight Services for the period from 1 July 2021 to 30 June 2022
E/AC.51/2023/2	18 January 2023	Evaluation of the Development Coordination Office regional support
E/AC.51/2023/3	21 February 2023	Thematic evaluation of United Nations Secretariat support to the Sustainable Development Goals
E/AC.51/2023/4	22 February 2023	Evaluation of the United Nations Economic and Social Commission for Western Asia: subprogramme 3, Shared economic prosperity
E/AC.51/2023/5	8 March 2023	Evaluation of the Economic Commission for Europe: subprogramme 4, Economic cooperation and integration, and subprogramme 6, Trade
E/AC.51/2023/6	15 March 2023	Evaluation of the Economic and Social Commission for Asia and the Pacific: subprogramme 4, Environment and development
E/AC.51/2023/7	20 March 2023	Thematic evaluation of the youth, peace and security agenda: youth participation
A/78/70	21 March 2023	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives

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

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
Secretariat				
DCO, DOS	29 December 2022	Audit of operational transition arrangements for the United Nations resident coordinator system (2022/094)	–	2
DGACM	7 November 2022	Audit of performance monitoring and reporting in the Department for General Assembly and Conference Management (2022/058)	–	5
DMSPC, DOS	7 March 2023	Audit of leave and attendance in the United Nations Secretariat (2023/005)	–	8
DMSPC, DOS, DGC	27 March 2023	Audit of the support provided by the Department of Management Strategy, Policy and Compliance and the Department of Operational Support to human resources management during the coronavirus disease (COVID-19) pandemic (2023/008)	–	1

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
DOS	21 November 2022	Audit of the support provided by the Department of Operational Support to supply chain management during the COVID-19 pandemic (2022/062)	–	2
DSS	1 November 2022	Audit of the management of the close protection function in the Secretariat within the mandate of the Department of Safety and Security (2022/055)	1	8
ECA	13 June 2023	Audit of the Africa Hall renovation project in the Economic Commission for Africa (2023/019)	–	4
	14 June 2023	Final audit memorandum: audit of cybersecurity preparedness at the Economic Commission for Africa (AT2022-710-01)	–	9
EOSG	15 September 2022	Advisory service on the trust fund for special projects of the Secretary-General (advisory)	–	–
ESCAP	22 December 2022	Final audit memorandum: audit of cybersecurity preparedness at the Economic and Social Commission for Asia and the Pacific (AT2022-740-01)	–	10
ESCAP, DMSPC	5 June 2023	Audit of the seismic mitigation retrofit and life-cycle replacements project in the Economic and Social Commission for Asia and the Pacific (2023/017)	–	6
ESCWA	27 December 2022	Audit of financial and administrative management in the Economic and Social Commission for Western Asia (2022/088)	–	13
	30 December 2022	Final audit memorandum: audit of cybersecurity preparedness at the Economic and Social Commission for Western Asia (AT2022-750-01)	–	9
ICJ	23 March 2023	Advisory engagement on human resources management, procurement and travel activities at the International Court of Justice (advisory)	–	–
IRMCT	18 July 2022	Audit of management of judicial records and court support activities at the International Residual Mechanism for Criminal Tribunals (2022/032)	–	4
	26 April 2023	Audit of downsizing at the International Residual Mechanism for Criminal Tribunals (2023/012)	–	2
OCHA	8 February 2023	Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Chad (2023/003)	–	6
OHCHR	5 November 2022	Audit of the Office of the United Nations High Commissioner for Human Rights Regional Office for the Pacific (2022/057)	–	6
	21 December 2022	Final audit memorandum: audit of cybersecurity preparedness at the Office of the United Nations High Commissioner for Human Rights (AE2022-330-01)	–	10
TBLDC	19 July 2022	Audit of the operations of the Technology Bank for the Least Developed Countries (2022/033)	–	10
UNCC	26 September 2022	Audit of the United Nations Compensation Commission (2022/046)	–	–

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
UNEP	5 November 2022	Audit of the United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention (2022/056)	–	3
	22 December 2022	Audit of the Ecosystems Division of the United Nations Environment Programme (2022/084)	–	10
	22 December 2022	Final audit memorandum: audit of cybersecurity preparedness at the United Nations Environment Programme (AA2022-220-04)	–	7
United Nations Secretariat	29 December 2022	Capping report on the accountability system of the United Nations Secretariat (advisory)	–	–
	5 December 2022	Audit of Umoja access management in the United Nations Secretariat (2022/067)	–	8
	30 January 2023	Audit of information and communications technology support costs and cost recovery in the United Nations Secretariat (2023/002)	2	10
	2 May 2023	Audit of information and communications technology business continuity and disaster recovery in the United Nations Secretariat (2023/014)	4	9
	23 June 2023	Audit of information and communications technology systems supporting the United Nations Treasury (2023/023)	–	13
UN-Habitat	27 December 2022	Final audit memorandum: audit of cybersecurity preparedness at the United Nations Human Settlements Programme (AA2022-250-04)	–	7
UNOCT	13 February 2023	Audit of the trust fund for counter-terrorism (2023/004)	–	5
UNODC	26 September 2022	Audit of the United Nations Office on Drugs and Crime Regional Office for Southern Africa (2022/045)	–	11
	26 April 2023	Audit of the United Nations Office on Drugs and Crime Regional Office for Central Asia (2023/013)	–	12
UNOG	15 November 2022	Final audit memorandum: audit of cybersecurity preparedness at the United Nations Office at Geneva (AE2022-310-01)	–	8
UNON	21 December 2022	Final audit memorandum: audit of cybersecurity preparedness at the United Nations Office at Nairobi (AA2022-210-01)	–	9
	27 December 2022	Audit of the project for replacement of blocks A to J at the United Nations Office at Nairobi (2022/089)	–	5
UNOV, UNODC	17 November 2022	Final audit memorandum: audit of cybersecurity preparedness at the United Nations Office at Vienna and the United Nations Office on Drugs and Crime (AE2022-320-01)	–	13
Other entities				
UNHCR	15 July 2022	Audit of the multi-country office in South Africa of the Office of the United Nations High Commissioner for Refugees (2022/031)	–	7

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	25 August 2022	Audit of the operations in the Philippines of the Office of the United Nations High Commissioner for Refugees (2022/039)	–	3
	26 August 2022	Audit of the operations in Jordan of the Office of the United Nations High Commissioner for Refugees (2022/040)	–	7
	21 September 2022	Audit of cloud arrangements at the Office of the United Nations High Commissioner for Refugees (2022/042)	–	8
	10 October 2022	Audit of emergency operations in Mali of the Office of the United Nations High Commissioner for Refugees (2022/051)	–	5
	11 November 2022	Advisory review on the functioning and effectiveness of risk management at the Office of the United Nations High Commissioner for Refugees (advisory)	–	–
	17 November 2022	Audit of operations in the United Republic of Tanzania of the Office of the United Nations High Commissioner for Refugees (2022/061)	–	7
	28 November 2022	Audit of operations in Nigeria of the Office of the United Nations High Commissioner for Refugees (2022/066)	–	8
	8 December 2022	Audit of the operations in the Bolivarian Republic of Venezuela of the Office of the United Nations High Commissioner for Refugees (2022/068)	–	7
	15 December 2022	Advisory review on the implementation of the Global Compact on Refugees by the Office of the United Nations High Commissioner for Refugees (advisory)	–	–
	19 December 2022	Advisory on the management of data protection and privacy at the Office of the United Nations High Commissioner for Refugees (advisory)	–	–
	19 December 2022	Audit of operations in Türkiye of the Office of the United Nations High Commissioner for Refugees (2022/075)	–	6
	19 December 2022	Audit of operations in Bangladesh of the Office of the United Nations High Commissioner for Refugees (2022/076)	–	10
	19 December 2022	Audit of operations in China, Japan, Kyrgyzstan (the national office), the Republic of Korea and Tajikistan of the Office of the United Nations High Commissioner for Refugees (2022/077)	–	6
	20 December 2022	Audit of operations in Lebanon of the Office of the United Nations High Commissioner for Refugees (2022/080)	–	6
	21 December 2022	Audit of procurement undertaken by partners using funds of the Office of the United Nations High Commissioner for Refugees (2022/082)	–	6
	21 December 2022	Review of procurement in Zambia for the Office of the United Nations High Commissioner for Refugees (2022/083)	–	6

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	28 December 2022	Audit of fleet and fuel management in UNHCR field operations – limited scope review of the auction of the UNHCR vehicle fleet (advisory)	–	–
UNU	28 October 2022	Audit of project management and the supporting information and communications technology systems (2022/054)	–	6
UNJSPF				
UNJSPF secretariat	15 November 2022	Audit of cybersecurity preparedness in the Pension Administration of the United Nations Joint Staff Pension Fund (2022/060)	–	8
	8 December 2022	Audit of procurement and contract management in the Pension Administration of the United Nations Joint Staff Pension Fund (2022/069)	–	7
	24 March 2023	Audit of the member self-service and employer self-service modules of the Integrated Pension Administration System in the United Nations Joint Staff Pension Fund (2023/007)	–	5
	20 June 2023	Audit of survivor's benefits in the Pension Administration of the United Nations Joint Staff Pension Fund (2023/021)	–	7
UNJSPF-OIM	8 August 2022	Audit of procurement and contract management in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2022/036)	–	4

C. Reports issued by the Inspection and Evaluation Division

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of important recommendations</i>
Secretariat			
ESCAP	15 July 2022	Evaluation of the Economic and Social Commission for Asia and the Pacific: subprogramme 4: environment and development (IED-22-010)	8
United Nations Secretariat	18 May 2023	United Nations Evaluation Dashboard 2020–2021	–
OCHA	23 May 2023	Evaluation of the Office for the Coordination of Humanitarian Affairs: subprogramme 2: coordination of humanitarian action and emergency response (IED-23-006)	5

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

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
Secretariat		
DESA	9 January 2023	Note-to-file on a report of possible unsatisfactory conduct by a staff member
	15 May 2023	Investigation report on misrepresentation in a personal history profile by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
DGC	28 December 2022	Investigation report on forgery by a staff member
	2 February 2023	Note-to-file on a report of possible unsatisfactory conduct
	10 April 2023	Investigation report on a request for protection against retaliation by a staff member
	27 June 2023	Closure report on unauthorized outside activity by a staff member
DMSPC	14 December 2022	Note-to-file on a report of possible unsatisfactory conduct by a staff member
	27 March 2023	Investigation report on unsatisfactory conduct by a staff member
DOS	27 June 2023	Investigation report on possible sexual harassment, harassment and abuse of authority by a staff member
DSS	20 July 2022	Closure report on alleged assault by a staff member
	31 August 2022	Closure report on possible sexual harassment by a staff member
	20 October 2022	Investigation report on sexual harassment by a staff member
	18 November 2022	Investigation report on prohibited conduct by a staff member
	30 January 2023	Investigation report on entitlement fraud by a staff member
	30 January 2023	Investigation report on fraud by a staff member
	21 March 2023	Investigation report on prohibited conduct by a staff member
	27 March 2023	Investigation report on entitlement fraud by a staff member
	16 May 2023	Investigation report on misrepresentation in a personal history profile by a staff member
	29 June 2023	Closure report on alleged prohibited conduct by a staff member
ECA	24 August 2022	Investigation report on misconduct by a staff member
ECE	30 December 2022	Closure report on prohibited conduct by a staff member
	30 December 2022	Investigation report on unsatisfactory conduct by a staff member
	26 April 2023	Note-to-file on a report of possible unsatisfactory conduct by a staff member
ESCWA	18 November 2022	Investigation report on prohibited conduct by a staff member
	18 November 2022	Closure report on false certification by a staff member
	30 December 2022	Investigation report on sexual harassment by a staff member
	15 February 2023	Investigation report on a request for protection against retaliation by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	23 March 2023	Closure report on unsatisfactory conduct by a staff member
	15 May 2023	Investigation report on prohibited conduct by a staff member
	14 June 2023	Investigation report on a request for protection against retaliation by a staff member
	27 June 2023	Investigation report on the misuse of United Nations assets and resources and abuse of authority by a staff member
	30 June 2023	Investigation report on the misuse of United Nations assets and resources and abuse of authority by a staff member
OCHA	21 July 2022	Completion memo on fraud and misappropriation of donor project funds from the Yemen Humanitarian Fund
	8 August 2022	Investigation report on unauthorized outside activities by a staff member
	19 August 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the South Sudan Humanitarian Fund
	19 August 2022	Closure report on prohibited conduct by a staff member
	29 August 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	29 August 2022	Investigation report on alleged fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	31 August 2022	Completion memo on alleged misappropriation of donor project funds from the Yemen Humanitarian Fund
	13 September 2022	Closure report on alleged sexual exploitation and abuse by an employee of an implementing partner of the Central African Republic Humanitarian Fund
	30 September 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Afghanistan Humanitarian Fund
	30 September 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Afghanistan Humanitarian Fund
	30 September 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Afghanistan Humanitarian Fund
	10 October 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Yemen Humanitarian Fund
	11 October 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Humanitarian Fund
	19 October 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	20 October 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	20 October 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	25 October 2022	Completion memo on alleged sexual exploitation and abuse implicating personnel of an implementing partner of the Lebanon Humanitarian Fund
	14 November 2022	Investigation report on unsatisfactory conduct by a staff member
	6 December 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	6 December 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	8 December 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	8 December 2022	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	10 January 2023	Completion memo on a report of sexual exploitation and abuse by an employee of an implementing partner of the Sudan Humanitarian Fund
	10 January 2023	Completion memo on alleged fraud and misappropriation of donor project funds from the Lebanon Humanitarian Fund
	10 January 2023	Completion memo on a report of sexual exploitation and abuse implicating personnel of a subimplementing partner of the Democratic Republic of the Congo Humanitarian Fund
	20 February 2023	Investigation report on fraud and misappropriation of donor project funds by an implementing partner of the South Sudan Humanitarian Fund
	20 February 2023	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	22 February 2023	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	10 March 2023	Closure report on a complaint of prohibited conduct by a staff member
	10 March 2023	Investigation report on fraud and misappropriation of donor project funds by an implementing partner of the Occupied Palestinian Territory Humanitarian Fund

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	21 March 2023	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	21 March 2023	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	21 March 2023	Completion memo on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	18 April 2023	Closure report on a report of sexual exploitation and abuse by a staff member
	16 June 2023	Completion memo on alleged fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
OHCHR	8 September 2022	Note-to-file on a report of possible unsatisfactory conduct by a staff member
	6 December 2022	Investigation report on a request for protection against retaliation by a staff member
	19 June 2023	Investigation report on outside activities by a staff member
	27 June 2023	Investigation report on a conflict of interest and abuse of authority by a staff member
OICT	15 May 2023	Advisory on the breach of memorandum of agreement provisions by gratis personnel
	17 May 2023	Closure report on allegations of prohibited conduct by a staff member
OIOS	15 July 2022	Investigation report on the misuse of Umoja rights and unauthorized access to confidential data by a staff member
	16 December 2022	Closure report on potential conflict of interest by a staff member
	16 December 2022	Closure report on a potential breach of confidentiality by a staff member
	16 December 2022	Closure report on a staff member's interference in an authorized audit and failure to report misconduct
	16 December 2022	Advisory report on the covert recording of conversations with senior staff members
	29 December 2022	Investigation report on breaches of confidentiality and interference in authorized audits by a staff member
OLA	25 October 2022	Closure report on the disclosure of confidential information by a staff member
	15 May 2023	Investigation report on outside activity by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
UNCCD	10 March 2023	Investigation report on failure to make relevant disclosures by a staff member
	10 March 2023	Advisory report on recruitment irregularities
UNCTAD	30 December 2022	Investigation report on outside activity by a staff member
UNDRR	23 January 2023	Closure report on allegations of possible misconduct by a staff member
UNEP	31 August 2022	Closure report on allegations of possible fraudulent practices in a project financed by the Green Climate Fund
	31 August 2022	Closure report on allegations of possible fraudulent practices in a project financed by the Green Climate Fund
	18 November 2022	Closure report on unsatisfactory conduct by a staff member
	6 December 2022	Investigation report on reported misconduct by a staff member
	27 June 2023	Investigation report on entitlement fraud by a staff member
	27 June 2023	Advisory report on sustainable levels of national staff debt deducted directly from United Nations earnings
UNFCCC	27 June 2023	Investigation report on sexual harassment by a staff member
UN-Habitat	30 September 2022	Closure report on allegations of procurement fraud
	12 January 2023	Investigation report on the submission of a falsified document by a staff member
UNOCT	22 February 2023	Closure report on alleged prohibited conduct by a staff member
	15 May 2023	Closure report on a reported breach of confidentiality and non-compliance with United Nations policy by a staff member
UNODC	29 August 2022	Investigation report on fraudulent identity and misrepresentation by a staff member
	16 December 2022	Investigation report on unsatisfactory conduct by a staff member
	28 December 2022	Investigation report on prohibited conduct by a staff member
	23 January 2023	Investigation report on unsatisfactory conduct by a staff member
	13 February 2023	Advisory report on the recurring purchase of software licences
	14 February 2023	Closure report on reported unsatisfactory conduct by a staff member
	22 February 2023	Investigation report on a request for protection against retaliation by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	22 March 2023	Investigation report on unsatisfactory conduct by a staff member
	27 June 2023	Investigation report on possible recruitment misrepresentation by a staff member
UNOG	20 December 2022	Investigation report on unsatisfactory conduct by a staff member
UNON	1 February 2023	Completion memo on the assessment of a report of irregularities during the technical assessment of an invitation to bid for cabling maintenance services
	7 March 2023	Completion memo on the assessment of security measures at the Diplomatic Service Centre of the Government of Kenya
Other entities		
ICAO	20 July 2022	Investigation report on harassment by a staff member
ITC	23 January 2023	Investigation report on unsatisfactory conduct by a staff member
UNDP	8 August 2022	Completion memo on possible misconduct by a staff member
	10 March 2023	Investigation report on unsatisfactory conduct by a former staff member
UNOPS	29 July 2022	Completion memo on an assessment of a complaint of a conflict of interest implicating UNOPS personnel
UN-Women	22 July 2022	Closure report on false certification by a staff member
	22 July 2022	Investigation report on false certification by a staff member
	2 September 2022	Closure report on a complaint of possible prohibited conduct implicating staff members
	2 September 2022	Closure report on a complaint of possible prohibited conduct implicating staff members
	2 September 2022	Closure report on reports of fraud by implementing partners
	2 September 2022	Closure report on reports of fraud by implementing partners
	26 September 2022	Completion memo on misconduct by a staff member
	26 September 2022	Closure report on unauthorized outside activities by a staff member
	18 November 2022	Investigation report on false certification by a staff member
	6 December 2022	Completion memo on reports of possible fraudulent practices by vendors
	28 December 2022	Investigation report on prohibited conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	10 March 2023	Investigation report on allegations of sexual harassment by a staff member
	27 March 2023	Advisory report on data protection and outside activities
	27 March 2023	Investigation report on unauthorized outside activity and other misconduct by a staff member
	3 April 2023	Completion memo on alleged fraud and misappropriation of donor project funds by an implementing partner
	3 April 2023	Advisory report on the monitoring of implementing partners
	8 May 2023	Completion memo on possible unsatisfactory conduct implicating personnel
	23 May 2023	Investigation report on allegations of fraud by an individual contractor
	27 June 2023	Investigation report on unsatisfactory conduct by a staff member
WFP	18 November 2022	Investigation report on prohibited conduct by a staff member
	22 May 2023	Closure report on possible unsatisfactory conduct by a staff member
WHO	6 December 2022	Investigation report on sexual exploitation and abuse by a former collaborator
	19 January 2023	Investigation report on the possible mismanagement of allegations of sexual exploitation and abuse by staff members
	15 May 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	15 May 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	19 June 2023	Closure report on a report of sexual exploitation and abuse by a member of WHO personnel
	19 June 2023	Closure report on a report of sexual exploitation and abuse by a member of WHO personnel
	19 June 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	20 June 2023	Closure report on sexual exploitation and abuse by a former collaborator
	20 June 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	20 June 2023	Investigation report on sexual exploitation and abuse by a former collaborator

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	20 June 2023	Closure report on sexual exploitation and abuse by a former collaborator
	20 June 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	20 June 2023	Investigation report on sexual exploitation and abuse by a former collaborator
	20 June 2023	Closure report on sexual exploitation and abuse by a former collaborator
	20 June 2023	Closure report on sexual exploitation and abuse by a former collaborator
	20 June 2023	Investigation report on possible misconduct by a former collaborator
	27 June 2023	Investigation report on sexual misconduct by a former collaborator
	27 June 2023	Closure report on sexual exploitation and abuse by a former collaborator
UNJSPF		
	20 July 2022	Closure report on procurement irregularities, vendor contract mismanagement, financial negligence and waste of resources
	20 July 2022	Investigation report on prohibited conduct, unauthorized release of confidential or commercially sensitive information and unauthorized outside activities by a staff member
	19 October 2022	Note-to-file on a report of possible unsatisfactory conduct by a staff member
	26 October 2022	Advisory report on access to and the sharing of information
	9 December 2022	Investigation report on the unauthorized disclosure of confidential information by a staff member
	9 December 2022	Investigation report on the unauthorized disclosure of confidential information by a staff member
	28 December 2022	Investigation report on prohibited conduct by a staff member
	30 December 2022	Investigation report on failure to cooperate with an authorized investigation, unauthorized disclosure of confidential information and prohibited conduct by a staff member
	30 December 2022	Advisory report on the unauthorized disclosure of confidential information
	21 March 2023	Investigation report on a staff member's failure to cooperate with an authorized investigation and to report misconduct

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	22 March 2023	Investigation report on failure to cooperate with an authorized investigation by a staff member
	22 March 2023	Advisory report on the management of information and communications technology resources
	27 March 2023	Investigation report on prohibited conduct and the disclosure of confidential information by a staff member
	30 March 2023	Closure report on prohibited conduct by a staff member
	30 March 2023	Closure report on prohibited conduct by a staff member
	05 April 2023	Closure report on interference in an authorized investigation
	15 May 2023	Closure report on insubordination and negligence by a staff member
