



# General Assembly

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Item 146 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 2020 to 30 June 2021\*\*

### 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/76/281 \(Part I\)](#). It provides information about the recommendations issued by OIOS from 1 July 2020 to 30 June 2021. It also includes an analysis of open recommendations as at 30 June 2021, with additional focus on critical recommendations and recommendations with financial implications, and a list of reports issued.

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\* [A/76/150](#).

\*\* Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2020 are presented in document [A/75/301 \(Part II\)](#). Those relating to the period from 1 January 2021 to 31 December 2021 will be presented in document [A/76/281 \(Part II\)](#).



**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
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
EOSG	Executive Office of the Secretary-General
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
GCO	Global Compact Office
HSU	Human Security Unit
ICAO	International Civil Aviation Organization
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
NEPAD	New Partnership for Africa's Development
OAJ	Office of Administration of Justice
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Office for Disarmament Affairs
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OSAA	Office of the Special Adviser on Africa
OSRSG-VAC	Office of the Special Representative of the Secretary-General on Violence against Children
UNAIDS	Joint United Nations Programme on HIV/AIDS

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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
UNDEF	United Nations Democracy Fund
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
UNHQ	United Nations Headquarters
UNICEF	United Nations Children's Fund
UNICRI	United Nations Interregional Crime and Justice Research Institute
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
UNJSPB	United Nations Joint Staff Pension Board
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
UNOPS	United Nations Office for Project Services
UNOV	United Nations Office at Vienna
UNRISD	United Nations Research Institute for Social Development
UNSOS	United Nations Support Office in Somalia
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 2020 and 30 June 2021 (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 2020 and 30 June 2021 (section VI).

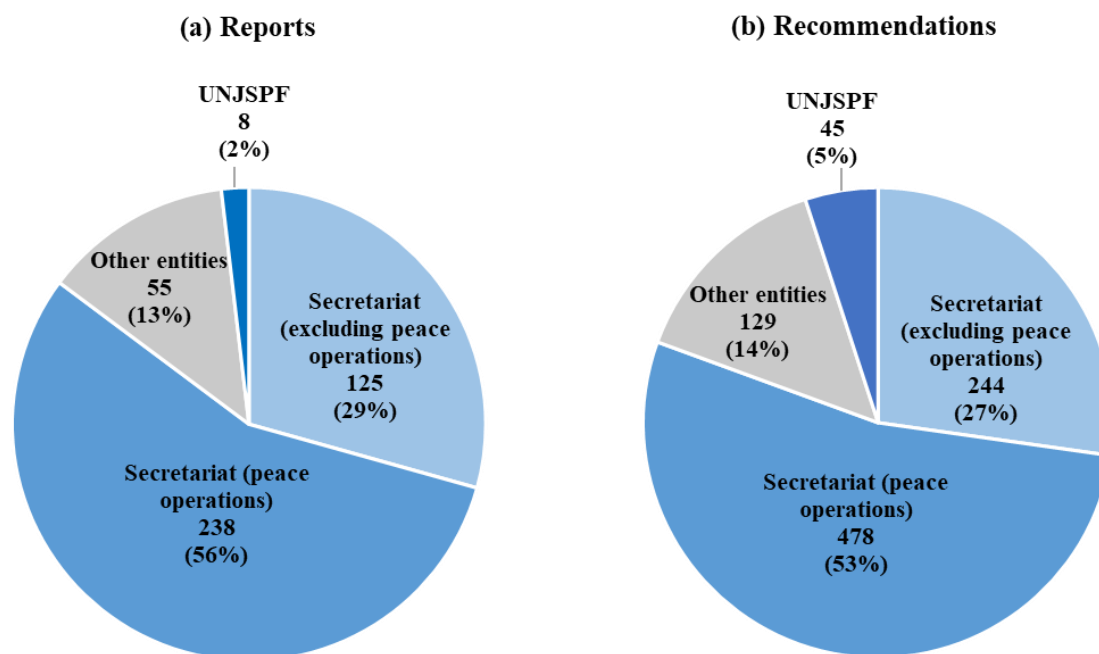
2. For the purposes of the addendum, entities have been grouped into four categories: Secretariat entities, excluding those involved in peace operations; Secretariat peace operations entities; other entities, which include non-Secretariat United Nations entities covered by OIOS oversight activities; 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 2020 and 30 June 2021

3. Between 1 July 2020 and 30 June 2021, OIOS issued 896 recommendations, contained in 426 reports, including those pertaining to peace operations (see 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 44 per cent and 47 per cent, respectively, of total reports and recommendations issued by OIOS between 1 July 2020 and 30 June 2021 (see figure I).

Figure I

### Reports and recommendations issued between 1 July 2020 and 30 June 2021



	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>UNJSPF</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
<b>Reports issued<sup>a</sup></b>	<b>125</b>	<b>55</b>	<b>8</b>	<b>188</b>	<b>238</b>	<b>426</b>
Audit	42	26	5	73	53	126
Inspection and evaluation	11	1	–	12	5	17
Investigation	72	28	3	103	180	283
<b>Recommendations</b>	<b>244</b>	<b>129</b>	<b>45</b>	<b>418</b>	<b>478</b>	<b>896</b>
Audit	156	111	43	310	142	452
Inspection and evaluation	33	0	0	33	142	175
Investigation	55	18	2	75	194	269

<sup>a</sup> The annual report on the activities of the Office of Internal Oversight Services for the period from 1 July 2020 to 30 June 2021 (A/76/281 (Part I)) and the present addendum (A/76/281 (Part I)/Add.1) and the report on the activities of the Office of Internal Oversight Services on peace operations for the period from 1 January to 31 December 2020 (A/75/301 (Part II)) bring the total number reports issued by OIOS to 428.

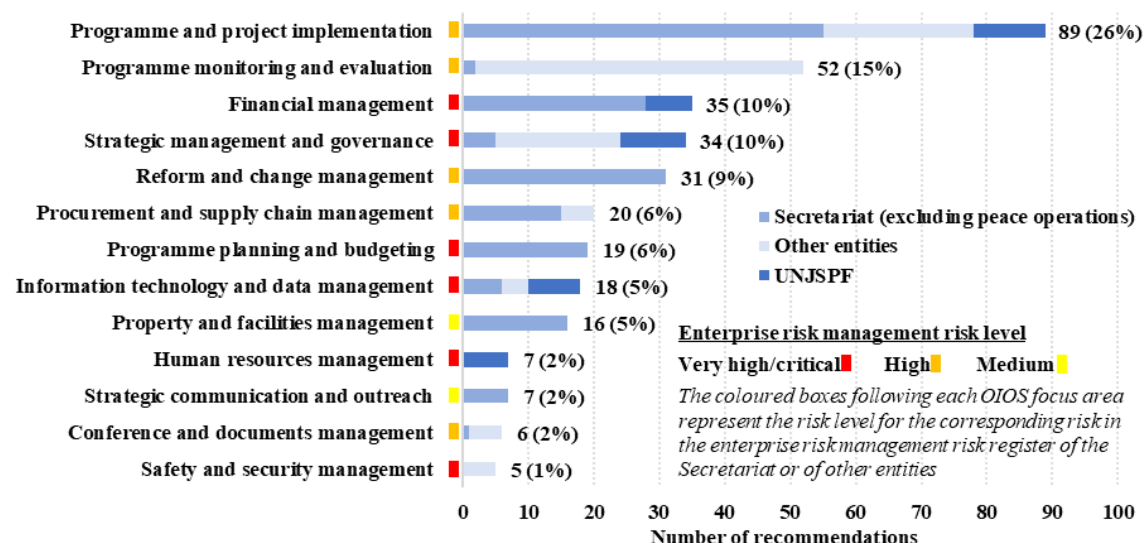
4. Of the 418 recommendations issued by OIOS to entities not relating to peace operations, six (1 per cent) were deemed critical (see table 1). A list of all critical recommendations issued during the period (see table 3) and details of all overdue critical recommendations (see tables 4 and 5) are provided in section IV.

5. The remaining 412 (99 per cent) of these 418 recommendations were deemed important, with 59 per cent relating to Secretariat entities not concerned with peace operations, 10 per cent to UNJSPF and 30 per cent to other entities. Around 74 per cent of recommendations arose from internal audit, 18 per cent from investigation and 8 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 is focused on areas of higher risk to the Organization's strategic management, governance and operations.

7. Of the 343 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 financial management, strategic management and governance, reform and change management, procurement and supply chain management, and information technology and data management, all of which are areas identified by entities as being high or very high risk (see figure II).

Figure II  
Focus areas of recommendations issued between 1 July 2020 and 30 June 2021<sup>a</sup>



<sup>a</sup> Excludes recommendations issued to peace operations.

### III. Analysis of open recommendations

#### A. Closure of recommendations

8. OIOS closed 1136 recommendations during the reporting period. Of them, 423 (37 per cent) were issued during the current period and 713 (63 per cent) had been issued previously. A total of 936 recommendations were open as at 30 June 2021.

Table 1  
Status of open recommendations as at 30 June 2021

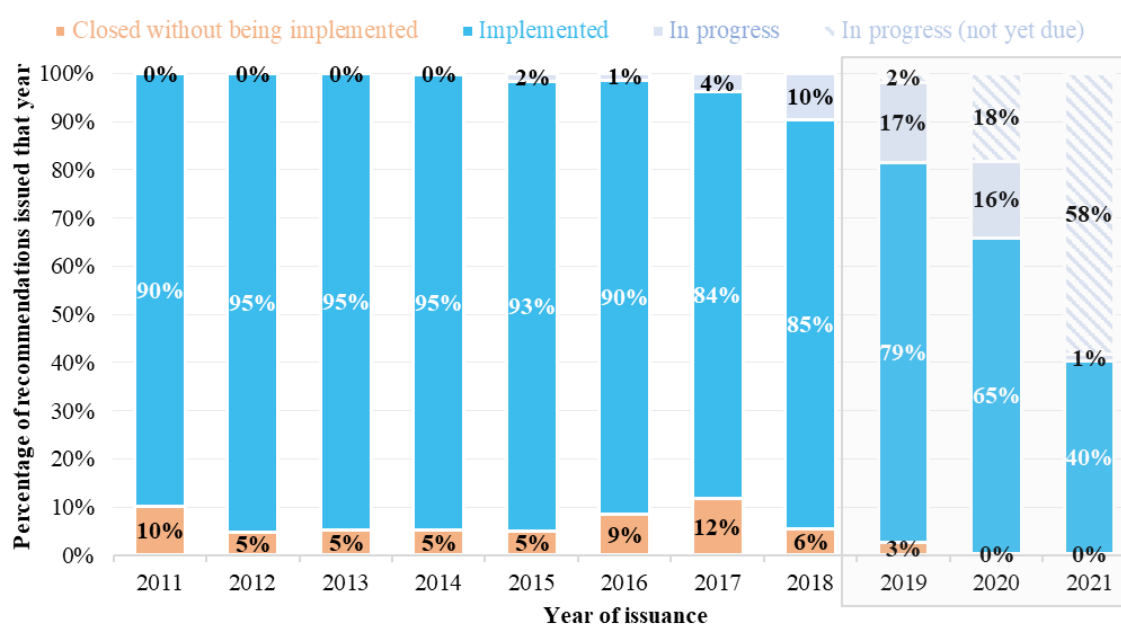
	Secretariat (excluding peace operations)	Other entities	UNJSPF	Subtotal	Secretariat (peace operations)	Total
<b>Open as at 1 July 2020</b>	<b>539</b>	<b>177</b>	<b>41</b>	<b>757</b>	<b>419</b>	<b>1 176</b>
Critical <sup>a</sup>	22	7	5	34	1	35
Important	517	170	36	723	418	1 141
<b>+ Issued between 1 July 2020 and 30 June 2021</b>	<b>244</b>	<b>129</b>	<b>45</b>	<b>418</b>	<b>478</b>	<b>896</b>
Critical	–	4	2	6	1	7
Important	244	125	43	412	477	889
<b>– Closed between 1 July 2020 and 30 June 2021</b>	<b>400</b>	<b>175</b>	<b>49</b>	<b>624</b>	<b>512</b>	<b>1 136</b>
<i>Issued during the current period</i>	<i>94</i>	<i>61</i>	<i>15</i>	<i>170</i>	<i>253</i>	<i>423</i>
Critical	–	–	1	1	–	1
Important	94	61	14	169	253	422
<i>Issued during previous periods</i>	<i>306</i>	<i>114</i>	<i>34</i>	<i>454</i>	<i>259</i>	<i>713</i>
Critical	9	4	–	13	1	14
Important	297	110	34	441	258	699

	Secretariat (excluding peace operations)	Other entities	UNJSPF	Subtotal	Secretariat (peace operations)	Total
<b>Open as at 30 June 2021</b>	<b>383</b>	<b>131</b>	<b>37</b>	<b>551</b>	<b>385</b>	<b>936</b>
Critical	–	7	6	13	1	14
Important	383	124	31	538	384	922

<sup>a</sup> Thirteen of these recommendations were subsequently reclassified from critical to important.

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 being closed without being implemented (see figure III).

Figure III  
Status of OIOS recommendations, by year of issuance<sup>a</sup>



<sup>a</sup> Includes some recommendations issued in 2019, 2020 and 2021 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

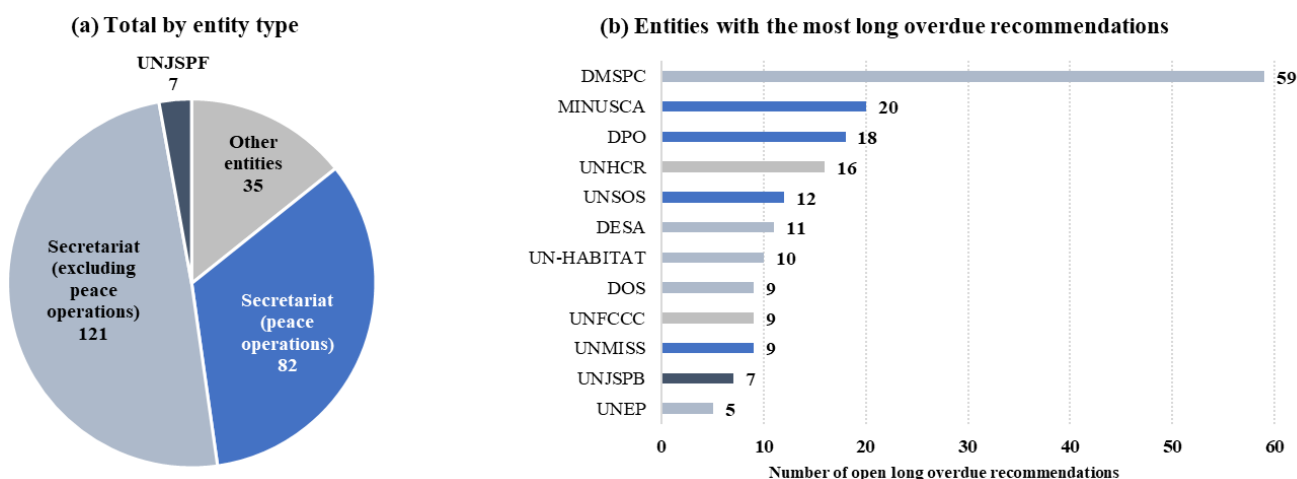
11. Of the 936 total OIOS recommendations open as at 30 June 2021, 469 (50 per cent) had been open for less than 12 months, and 206 (22 per cent) between 12 and 24 months. The remaining 261 (28 per cent) had been open for more than 24 months.

12. During the period, OIOS engaged with management in 39 entities to assess the implementation progress of those recommendations that were long overdue (that is,

had missed their target due dates by more than 12 months) and to agree on additional steps to ensure their implementation.

13. Of the 346 recommendations included in the exercise, management provided OIOS with evidence that the underlying control risks had been sufficiently addressed to allow the closure of 107 (31 per cent); and OIOS was awaiting further supporting evidence to enable the closure of an additional 47 (14 per cent). It was agreed that the remaining 192 recommendations would be left open, with management working with OIOS to agree new target due dates and actions for their eventual implementation. Figure IV shows the entities with the most long overdue recommendations as at 30 June 2021.

Figure IV  
**Long overdue recommendations, as at 30 June 2021<sup>a</sup>**

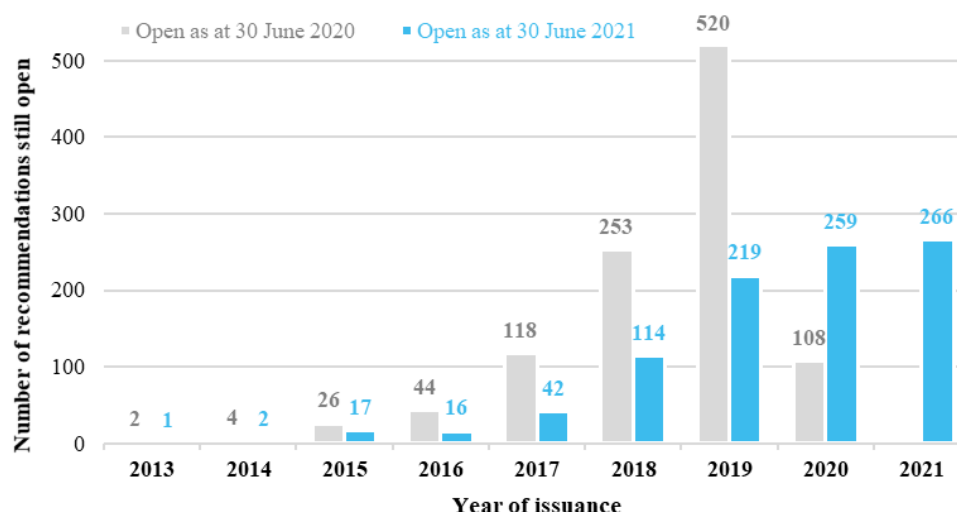


<sup>a</sup> Also includes 53 recommendations that have become long overdue subsequent to the above exercise.

14. The measures described above, coupled with other recently implemented initiatives that improve the monitoring and reporting of recommendation implementation, have resulted in a decrease in the number and proportion of OIOS recommendations that have remained open for extended periods of time. The number of still open recommendations issued in 2017 or earlier more than halved from 194 to 78 by 30 June 2021 (see figure V).



Figure V  
**Open audit and evaluation recommendations as at 30 June 2021 compared with 30 June 2020, by year of issuance**



#### 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 criticality of recommendations, OIOS 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. One critical recommendation was issued to Secretariat entities (UNMISS) during the reporting period, four were issued to other entities (UNHCR) and two to UNJSPF (see table 2). UNMISS, UNHCR and UNJSPF management accepted all critical recommendations, and UNJSPF has since implemented one of them. The remaining six recommendations require immediate action by management in order to strengthen controls relating to ammunition storage facilities (UNMISS), procurement, contract management, fraud risk management (UNHCR) and delegation of authority and the internal control environment (UNJSPF).

Table 2  
**Critical recommendations issued between 1 July 2020 and 30 June 2021**

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target date</i>	<i>Implementation status</i>
UNMISS	2020/039	UNMISS should ensure that Force headquarters expedites the relocation of ammunition storage facilities away from inhabited areas and implements all recommendations related to ammunition storage to enhance safety and security measures and thus mitigate the associated risks.	Operations	16/11/2020	31/07/2021	In progress
UNHCR	2020/036	The Regional Bureau for East and Horn of Africa and the Great Lakes should implement a sustainable plan of action to address the structural and systemic weaknesses in controls and thus risks in procurement, contract management, and fleet and fuel management.	Governance	1/10/2020	30/06/2021	In progress
	2020/036	The Regional Bureau for East and Horn of Africa and the Great Lakes, in collaboration with the Assistant High Commissioner (Operations), should implement a sustainable plan of action that addresses the risks and well-known and long-standing weaknesses associated with projects implemented by the government partner and the non-compliance with established UNHCR rules and procedures.	Strategic	1/10/2020	30/06/2021	In progress
	2020/052	The UNHCR Representation in Somalia, in cooperation with the Regional Bureau for East and Horn of Africa and the Great Lakes, should implement an action plan addressing the risks and recurring control gaps associated with partner selection, procurement designation and the monitoring of project implementation, to ensure efficient and cost-effective service delivery to persons of concern.	Managerial	14/12/2020	31/03/2021	In progress
	2020/052	The UNHCR Representation in Somalia should take urgent action to implement standard operating procedures to strengthen its management of the receipt, distribution and storage of non-food items, strengthen documentation to drive proper accountability and institute monitoring to ensure that programme inputs reach the intended beneficiaries.	Operations	14/12/2020	31/03/2021	In progress

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target date</i>	<i>Implementation status</i>
UNJSPF	<a href="#">A/75/215</a>	The Secretary-General should: (a) review and revise the delegation of authority and terms of reference for his Representative for the investment of the assets of the United Nations Joint Staff Pension Fund to focus the responsibility and authority of the Representative on setting investment policy and strategy and providing oversight over investment management; and (b) suitably redefine the role of the Director of the Office of Investment Management to lead investment decision-making within the parameters of the investment policy and strategy, under the oversight of the Representative.	Governance	21/07/2020	30/09/2020	Implemented
	<a href="#">A/75/215</a>	The Representative should develop and implement a culture transformation programme to cultivate a harmonious, high-performing and ethical culture in the Office of Investment Management, and conduct culture surveys as appropriate.	Governance	21/07/2020	31/03/2021	In progress

## B. Critical recommendations open as at 30 June 2021

18. As a result of the changed approach to assessing recommendation criticality (see para. 16), OIOS conducted a reassessment of the 42 open recommendations made to Secretariat entities (including peace operations) that were identified as critical as at 30 June 2021. After applying the enterprise risk management criteria of the Secretariat for assessing criticality, all but one of the recommendations were reclassified from critical to important. OIOS will continue to follow up on the reclassified recommendations in accordance with its usual procedures, and the recommendations will remain open until evidence of implementation is provided by management.

19. Following the reclassification, 14 of the recommendations open as at 30 June 2021 were critical. In addition to the six recommendations issued between 1 July 2020 and 30 June 2021 that are still open (see para. 17), eight were issued prior to 30 June 2019. A total of 13 of the 14 recommendations are overdue and eight were long overdue as at 30 June 2021 (see table 3).

Table 3

### Status of open critical recommendations as at 30 June 2021

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>UNJSPF</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
<b>Period recommendations have been open</b>	–	<b>7</b>	<b>6</b>	<b>1</b>	<b>14</b>
Less than 12 months	–	4	1	1	6
Between 12 and 24 months	–	–	–	–	–
More than 24 months	–	3	5	–	8

20. Details of the critical recommendations that are overdue and have been open for more than 24 months are provided in table 4 and those open for less than 24 months in table 5.

Table 4  
**Critical recommendations overdue and open for more than 24 months**

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target due date</i>
UNHCR	2017/119	The UNHCR Division of Human Resources Management should revisit the governance and management accountability arrangements for staff accommodation and, in particular: (a) reactivate the Steering Committee on Staff Accommodation to robustly oversee the work and resources of the Global Staff Accommodation Unit (GSAU); (b) take action to ensure systemic issues identified by GSAU are addressed, including the need to reinvest rental income to improve standards of accommodation; and (c) put in place appropriate coordination mechanisms with the Regional Bureaux on staff accommodation matters and ensure that the respective responsibilities are clear.	Human resources	17/11/2017	31/12/2018
	2017/119	The UNHCR Division of Human Resources Management, in coordination with the Regional Bureaux and Representations managing staff accommodations, should develop an adequately resourced and time-bound action plan to ensure that the minimum standards on living conditions, as regards staff accommodation and living environment, food, water and hygiene, and recreational facilities, are achieved in all locations.	Human resources	17/11/2017	31/12/2019
	2019/035	The UNHCR Representation in the United Republic of Tanzania, in collaboration with the Regional Bureau for Africa, should: (a) review its processes, including in terms of management supervision and monitoring, for the selection and retention of partners, designation of procurement to partners, and monitoring of projects, and implement a time-bound action plan addressing the systemic and recurring issues raised in this audit in an effective and sustainable manner; and (b) institute measures to recover all ineligible and unauthorized project costs and receivables from partners.	Operational	22/05/2019	30/09/2019
UNJSPF	<a href="#">A/73/341</a>	The Board should: (a) implement the General Assembly's request to submit proposals for fair and equitable representation of member organizations on the Board to reflect the actual distribution of active participants in the Fund, present and future trends in Fund participation, and the changing nature of the Fund's member organizations; and (b) implement a rotation scheme that allows eligible member organizations to share the rotating seats in a fair and equitable manner.	Governance	6/09/2018	30/09/2019

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target due date</i>
	A/73/341	The Board should: (a) separate the roles of its Secretary and the Fund's Chief Executive Officer; (b) establish its own secretariat that is independent from the management of the Fund; and (c) reconstitute the Executive Office such that it is directly responsible to both entities of the Fund for the provision of administrative services.	Governance	6/09/2018	31/12/2019
	A/73/341	The Board should: (a) establish mechanisms to ensure that annual performance evaluations of the Chief Executive Officer and Deputy Chief Executive Officer are conducted and documented based on clear metrics to hold them accountable; and (b) ensure that the secretariat of the Fund is held accountable for annually appraising the performance of its staff.	Strategy	6/09/2018	30/09/2019
	A/73/341	The Board should take effective measures to ensure that the secretariat of the Fund sets the appropriate tone at the top with regard to integrity and ethical values.	Strategy	6/09/2018	30/09/2019
	2018/112	The UNJSPF secretariat should implement effective measures to address the low completion rate for signature verification of certificates of entitlement.	Managerial	19/11/2018	31/07/2020

Table 5  
**Critical recommendations overdue and open for less than 24 months**

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target due date</i>
UNHCR	2020/036	The Regional Bureau for East and Horn of Africa and the Great Lakes, in collaboration with the Assistant High Commissioner (Operations), should implement a sustainable plan of action that addresses the risks and well-known and long-standing weaknesses associated with projects implemented by the government partner and the non-compliance with established UNHCR rules and procedures.	Strategic	1/10/2020	30/06/2021
	2020/036	The Regional Bureau for East and Horn of Africa and the Great Lakes should implement a sustainable plan of action to address the structural and systemic weaknesses in controls and thus risks in procurement, contract management, and fleet and fuel management.	Governance	1/10/2020	30/06/2021

<i>Entity</i>	<i>Report number</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Report date</i>	<i>Target due date</i>
	2020/052	The UNHCR Representation in Somalia, in cooperation with the Regional Bureau for East and Horn of Africa and the Great Lakes, should implement an action plan addressing the risks and recurring control gaps associated with partner selection, procurement designation and monitoring of project implementation, to ensure efficient and cost-effective service delivery to persons of concern.	Managerial	14/12/2020	31/03/2021
	2020/052	The UNHCR Representation in Somalia should take urgent action to implement standard operating procedures to strengthen its management of the receipt, distribution and storage of non-food items, strengthen documentation to drive proper accountability and institute monitoring to ensure that programme inputs reach the intended beneficiaries.	Operations	14/12/2020	31/03/2021
UNJSPF	<a href="#">A/75/215</a>	The Representative should develop and implement a culture transformation programme to cultivate a harmonious, high-performing and ethical culture in the Office of Investment Management, including the conduct of culture surveys as appropriate.	Governance	21/07/2020	30/03/2021

## V. Recommendations with financial implications

21. A summary of recommendations with financial implications is provided in table 6. OIOS classifies financial implications according to several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction.

22. Recommendations with financial implications issued during the reporting period included an estimated \$2,887,855 in potential recoveries and expenditure reduction for Secretariat entities and \$700,000 for UNHCR. In addition, \$312,000 in recoveries were realized from a recommendation issued in a prior reporting period (see table 6).

Table 6  
**Recommendations with financial implications, 1 July 2020 to 30 June 2021**  
(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>
<b>Secretariat (excluding peace operations)</b>				
UNON	30 Nov 2020	Recovery related to uncompetitive procurement process	4 560	–
OCHA	27 Feb 2021	Recovery of ineligible project expenditure by implementing partner	256 000	–
	20 May 2021	Recovery of ineligible project expenditure by implementing partner	22 672	–
<b>Secretariat (peace operations)</b>				
DMSPC	4 Feb 2021 and 27 May 2021	Recovery related to procurement fraud – services and goods not provided	106 570	–
	27 Apr 2021	Acceptance by United Nations personnel of bribe from implementing partner	2 000	–
	27 Apr 2021	Acceptance by United Nations personnel of bribe from implementing partner	9 500	–
	27 May 2021	Recovery related to overpayment of accommodation costs due to staff member's failure to divulge information	17 213	–
	31 May 2021	Recovery related to fuel fraud	29 075	–
	31 May 2021	Recovery related to fuel fraud	89 011	–
	31 May 2021	Recovery related to medical insurance fraud	1 810	–
DOS	31 May 2021	Recovery related to fuel fraud	649 445	–
UNMISS	2020/039	Ongoing reduction in vehicle expenditure	1 700 000	–
<b>Other entities</b>				
UNHCR	2020/052	Recovery related to meal and accommodation benefits	700 000	–
	2018/097	Recovery related to overpayments under a construction contract	1 964 598 <sup>b</sup>	312 000
<b>Total<sup>b</sup></b>			<b>3 587 855</b>	<b>312 000</b>

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

<sup>b</sup> The total includes estimates only for those recommendations issued during the current period and does not include the estimated amount of \$1.96 million for report 2018/097, which was issued in 2018.



## VI. Reports issued between 1 July 2020 and 30 June 2021

23. Between 1 July 2020 and 30 June 2021, OIOS issued 188 reports (excluding those relating to peace operations), comprising 8 to the General Assembly (1 audit report, 7 evaluation reports), 47 internal audit reports, 25 audit advisory reports, 55 investigation reports, 33 investigation closure notices, 15 investigation advisory reports and 5 evaluation reports, as well as the additional report to the General Assembly on the activities of the Office of Internal Oversight Services for the period from 1 July 2019 to 30 June 2020 (see table 7).

Table 7

### Reports issued between 1 July 2020 and 30 June 2021 (excluding peace operations)

#### A. Reports issued to the General Assembly

<i>Symbol</i>	<i>Date</i>	<i>Subject</i>
<a href="#">A/75/301 (Part I)</a> and <a href="#">A/75/301 (Part I)/Add.1</a>	10/08/2020	Activities of the Office of Internal Oversight Services for the period from 1 July 2019 to 30 June 2020
<a href="#">A/75/215</a>	21/07/2020	Audit of governance mechanisms and related processes in the Office of Investment Management of the United Nations Joint Staff Pension Fund
<a href="#">E/AC.51/2021/2</a>	19/02/2021	Evaluation of the United Nations Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
<a href="#">E/AC.51/2021/4</a>	04/03/2021	Evaluation of United Nations support for the New Partnership for Africa's Development provided by programme 9 through the Office of the Special Adviser on Africa, the Economic Commission for Africa and the Department of Global Communications
<a href="#">E/AC.51/2021/5</a>	05/03/2021	Evaluation of the Department of Economic and Social Affairs
<a href="#">E/AC.51/2021/6</a>	16/03/2021	Evaluation of the United Nations Office on Drugs and Crime
<a href="#">A/76/69</a>	18/03/2021	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives
<a href="#">E/AC.51/2021/7</a>	19/03/2021	Inspection of the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)
<a href="#">A/75/820</a>	22/03/2021	Evaluation of the prevention, response and victim support efforts against sexual exploitation and abuse by United Nations Secretariat staff and related personnel

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

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
<b>Secretariat</b>				
DCO	10/03/2021	Advisory engagement on the risk management framework for global and regional coordination of the United Nations resident coordinator system (VN2020-910-01)	0	0
DESA	30/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: DESA (AT2019-517-01)	0	0
DGACM	30/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: DGACM (AT2019-517-01)	0	0

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
DGC	30/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: DGC (AT2019-517-01)	0	0
	16/06/2021	Trust Fund for Economic and Social Information (2021/023)	0	7
DMSPC	29/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: DMSPC, including OICT (AT2019-517-01)	0	0
DMSPC, DOS	30/09/2020	Document management systems and related processes in the United Nations Secretariat (2020/034)	0	6
	17/06/2021	Implementation of post-employment restrictions for staff involved in the procurement process (2021/030)	0	5
DOS	21/12/2020	Demand and source planning in the United Nations Secretariat (2020/059)	0	9
	22/03/2021	Review of recognition of dependency status and administration of dependency benefits in the United Nations Headquarters in New York (AH2019-512-01)	0	0
DSS	30/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: DSS (AT2019-517-01)	0	0
	05/02/2021	Implementation of the training mechanism for the United Nations security management system (2021/001)	0	11
ECA	27/11/2020	Management of assets and inventory (2020/042)	0	6
	09/06/2021	Renovation of the Africa Hall and visitors centre construction projects (2021/021)	0	6
EOSG	16/12/2020	Review of management of travel of senior officials in the United Nations Secretariat (AH2019-520-01)	0	0
	29/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: EOSG (AT2019-517-01)	0	0
ESCAP	14/06/2021	Seismic mitigation retrofit and life-cycle replacements project (2021/022)	0	4
Ethics Office	30/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: Ethics Office (AT2019-517-01)	0	0
GCO	14/07/2020	Integrity initiative to strengthen partnership with the private sector (2020/015)	0	5
HSU	14/12/2020	United Nations Trust Fund for Human Security (2020/053)	0	7
IRMCT	08/07/2020	Advisory on the management of data classification and data privacy at the International Residual Mechanism for Criminal Tribunals (AA2019-261-01)	0	0
	21/12/2020	Management of translation and interpretation services (2020/060)	0	4
OAJ	30/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat cluster: OAJ (AT2019-517-01)	0	0

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
OCHA	29/09/2020	Coordinated audit of the United Nations humanitarian response in Yemen (2020/033)	0	0
	22/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: OCHA (AT2019-517-01)	0	0
ODA	28/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: ODA (AT2019-517-01)	0	0
OHCHR	23/09/2020	Report on follow-up of recurring recommendations pertaining to the management of field offices (2020/027)	0	5
OLA	30/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: OLA (AT2019-517-01)	0	0
United Nations Secretariat	06/05/2021	Review of the management of data classification and data privacy in the United Nations Secretariat (AT2019-517-01)	0	0
UNCTAD	05/05/2021	Automated System for Customs Data programme (2021/013)	0	10
UNEP	14/09/2020	Management of partnerships (2020/021)	0	13
UN-Habitat	29/12/2020	Programme support costs (2020/062)	0	3
UNOCT	28/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: UNOCT (AT2019-517-01)	0	0
UNODC	04/09/2020	Follow-up of recurring recommendations pertaining to the management of field offices (2020/019)	0	6
	16/09/2020	Implementing partners office in Colombia (2020/024)	0	5
UNOG	06/10/2020	Facilities management (2020/037)	0	6
	01/12/2020	Medical insurance claims (2020/045)	0	9
	31/03/2021	Official travel (2021/008)	0	4
UNOMS	30/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: UNOMS (AT2019-517-01)	0	0
UNON, DGC	23/09/2020	United Nations Information Centre (2020/026)	0	8
UNON, UNEP, UN-Habitat	28/08/2020	Grants management (2020/018)	0	9
OSRSG-VAC	28/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: OSRSG-VAC (AT2019-517-01)	0	0
<b>Other entities</b>				
United Nations Global Pulse	22/12/2020	Review of the management of data classification and data privacy in the United Nations Secretariat: United Nations Global Pulse (AT2019-517-01)	0	0
UNCC	22/06/2021	Audit of the United Nations Compensation Commission (2021/027)	0	1
UNFCCC	30/06/2021	Organization of the twenty-fifth Conference (2021/029)	0	6

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
UNHCR	06/08/2020	Operations in Greece (2020/017)	0	5
	14/09/2020	Emergency operations in Costa Rica (2020/022)	0	4
	21/09/2020	Security strategic management and governance (2020/025)	0	5
	23/09/2020	Operations in the Democratic Republic of the Congo (2020/028)	0	7
	23/09/2020	Operations in Pakistan (2020/029)	0	6
	23/09/2020	Operations in Mozambique (2020/030)	0	6
	28/09/2020	Operations in the Niger (2020/032)	0	5
	01/10/2020	Prevention, detection and response to fraud committed by persons of concern in the context of resettlement activities (2020/035)	0	3
	01/10/2020	Operations in Ethiopia (2020/036)	2	5
	07/10/2020	Resettlement practices (2020/038)	0	7
	19/11/2020	Operations in Mauritania (2020/041)	0	6
	27/11/2020	Operations in Spain (2020/043)	0	3
	01/12/2020	Information technology continuity (2020/047)	0	4
	01/12/2020	Operations in Zimbabwe (2020/048)	0	7
	14/12/2020	Operations in Somalia (2020/052)	2	5
	17/12/2020	Management of cash-based interventions in the operations in Africa (2020/057)	0	5
	17/12/2020	Advisory engagement on partner personnel at UNHCR (VR2020-161-01)	0	0
	17/05/2021	Advisory on arrangements for vendor master data in UNHCR (VR2020-160-02)	0	0
	17/05/2021	Advisory engagement on monitoring of programme and protection interventions through remote tools during the COVID-19 emergency at UNHCR (VR2020-168-01)	0	0
	25/05/2021	Advisory engagement on arrangements for stakeholder engagement related to information and communications technology at UNHCR (VR2020-166-01)	0	0
02/06/2021	Advisory engagement on the review of the organizational resilience management system at UNHCR (VR2019-160-01)	0	0	
21/06/2021	Procurement in the field operations during the COVID-19 emergency (2021/026)	0	5	
UNRISD	23/02/2021	Audit of the United Nations Research Institute for Social Development (2021/002)	0	8
<b>UNJSPF</b>				
UNJSPF secretariat	08/09/2020	Data governance, management and reporting in the Pension Administration (2020/020)	0	8
	10/12/2020	Disability benefits in the Pension Administration (2020/050)	0	7

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
UNJSPF-OIM	21/12/2020	Human resources management in the Pension Administration (2020/058)	0	7
	17/12/2020	Information and communications strategy and implementation of the target operating model (2020/056)	0	11

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

<i>Entity</i>	<i>Issue date</i>	<i>Evaluation area (report reference)</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
<b>Secretariat</b>				
DCO	30/11/2020	Early assessment of resident coordinator system reform (IED-20-007)	0	0
United Nations-wide	08/02/2021	Evaluation synthesis of strategic planning (IED-21-001)	0	0
United Nations-wide	15/02/2021	Evaluation synthesis of coordination (IED-21-005)	0	0
United Nations-wide	19/03/2021	Evaluation of the prevention, response and victim support efforts against sexual exploitation and abuse by United Nations Secretariat staff and related personnel (IED-21-010)	0	17
United Nations-wide	21/06/2021	United Nations Evaluation Dashboard 2018-2019 (IED-21-011)	0	0

### 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	27/02/2021	Closure report on recruitment irregularities by a staff member
DGACM	19/05/2021	Closure report on possible conflict of interest
DGC	07/10/2020	Closure report on allegation of harassment by staff member
	19/10/2020	Investigation report on a sexual harassment complaint at UNHQ
	30/11/2020	Closure report on involvement in outside activities by a staff member
	30/11/2020	Investigation report on involvement in outside activities by a staff member at UNHQ
	27/04/2021	Investigation report on sexual harassment by a staff member
	27/04/2021	Investigation report on prohibited conduct and the violation of local laws by a staff member
DMSPC	18/09/2020	Investigation report on prohibited conduct by a staff member
DOS	19/10/2020	Closure report on possible misconduct by staff members
ECA	30/09/2020	Closure report: Note to the case file on alleged fraud in the awarding of a contract
	27/02/2021	Investigation report into allegation of misconduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
ECLAC	12/02/2021	Note-to-file on report of possible domestic abuse implicating a staff member
	28/05/2021	Note-to-file on report of possible sexual exploitation and abuse implicating a staff member
ESCWA	14/01/2021	Note-to-file on a report of possible recruitment irregularity implicating a staff member
OCHA	20/08/2020	Closure report on report of possible misconduct by a staff member
	15/09/2020	Advisory report on alleged fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	15/09/2020	Advisory on control of disbursements from country-based pooled funds
	15/09/2020	Advisory on monitoring and assurance of implementing partners of country-based pooled funds
	18/09/2020	Completion memo on fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	23/09/2020	Completion memo on fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	12/10/2020	Investigation report on alleged fraud and misappropriation of donor project funds from the Yemen Humanitarian Fund
	25/01/2021	Advisory report on possible fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	25/01/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	27/02/2021	Investigation report on alleged fraud and misappropriation of donor project funds from the Somalia Humanitarian Fund
	23/04/2021	Completion memo regarding allegations of sexual exploitation and abuse by an employee of Centre de support en santé internationale, an implementing partner of the Central African Republic Humanitarian Fund
	23/04/2021	Advisory on timing of financial spot checks and recovery of unused budgets from implementing partners
	23/04/2021	Completion memo on fraud and misappropriation of donor project funds from the Iraq Humanitarian Fund
	26/04/2021	Advisory on timing of financial spot checks of implementing partners
	26/04/2021	Completion memo on fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	27/04/2021	Closure report on alleged misconduct by a staff member
	27/04/2021	Completion memo on fraud and misappropriation of donor project funds from the Yemen Humanitarian Fund
	19/05/2021	Investigation report on prohibited conduct by a staff member
	19/05/2021	Closure report on alleged recruitment irregularities
	20/05/2021	Investigation report on alleged fraud and misappropriation of donor project funds from the Syria Cross-border Humanitarian Fund
	27/05/2021	Investigation report on procurement irregularities implicating a vendor
	27/05/2021	Investigation report on procurement irregularities implicating a vendor
	27/05/2021	Investigation report on procurement irregularities implicating a vendor
	27/05/2021	Investigation report on procurement irregularities implicating a vendor
	27/05/2021	Investigation report on procurement irregularities implicating two vendors
OHCHR	27/04/2021	Investigation report on unsatisfactory conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
OSAA	26/10/2020	Investigation report on possible misconduct by a staff member
	28/10/2020	Investigation report on possible misconduct by a staff member
	28/10/2020	Investigation report on possible misconduct by a staff member
	28/10/2020	Investigation report on possible misconduct by a staff member
	26/11/2020	Investigation report into a request for protection against retaliation by staff members
	14/01/2021	Advisory following an investigation into a request for protection against retaliation by staff members
UNCTAD	27/05/2021	Closure report on possible unsatisfactory conduct by a staff member
UNDEF	30/11/2020	Completion memo on fraud and misappropriation of donor project funds
UNEP	27/02/2021	Investigation report on outside activity by a staff member
	27/02/2021	Investigation report on medical insurance fraud by a former staff member
UN-Habitat	30/11/2020	Closure report on alleged misconduct by a staff member
	30/11/2020	Investigation report on alleged entitlement fraud and unauthorized outside activity by a staff member
UNOCT	27/05/2021	Investigation report on prohibited conduct by a staff member
UNODC	19/10/2020	Investigation report on sexual abuse by a staff member
	27/02/2021	Closure report on sexual harassment by a staff member
	27/02/2021	Investigation report on unauthorized outside activity and the misuse of information and communications technology resources by a staff member
	27/02/2021	Investigation report on fraud by a staff member
	27/02/2021	Investigation report on sexual harassment by a staff member
	27/02/2021	Report of possible unsatisfactory conduct by a staff member
	15/03/2021	Closure report on sexual harassment by a staff member
	27/04/2021	Investigation report on outside activity by a staff member
UNOG	27/04/2021	Investigation report on outside activity by a staff member
UNON	18/09/2020	Investigation report on abuse of duty-free allowances by a staff member
	30/09/2020	Advisory on financial controls for low-value acquisitions and payments to vendors when payment blocks are removed
	07/10/2020	Investigation report on medical insurance fraud by a staff member
	07/10/2020	Investigation report on alleged procurement fraud by a staff member
	30/11/2020	Investigation report into procurement irregularities implicating a vendor
	30/11/2020	Advisory on rental subsidy and residential security allowance in a Member State
	30/11/2020	Advisory on rental subsidy and residential security allowance in a Member State
	27/02/2021	Closure report on abuse of duty-free allowances by staff members
	27/04/2021	Advisory on the automated registration of United Nations vendors in the United Nations Global Marketplace at the basic level
	UNOV/UNODC	26/11/2020
<b>Other entities</b>		
ICAO	15/09/2020	Investigation report on misconduct by a staff member
	27/04/2021	Investigation report on fuel misappropriation by a staff member at the West and Central Africa Office, in Dakar
	19/05/2021	Investigation report on mismanagement by a staff member
	19/05/2021	Investigation report on conflict of interest by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Report subject</i>
ITC	25/01/2021	Investigation report on prohibited conduct by a staff member
	27/02/2021	Investigation report on allegations of sexual exploitation and abuse by a consultant
UNAIDS	14/08/2020	Investigation report on sexual assault and sexual harassment
UNCCD	14/09/2020	Investigation report on abuse of authority by a staff member
UNHCR	20/08/2020	Closure report on breach of confidentiality
UNICEF	13/08/2020	Investigation report on possible prohibited conduct by a staff member
	19/05/2021	Investigation report on sexual exploitation by a former staff member
UNICRI	30/10/2020	Investigation report on unauthorized outside activity and the misuse of information and communications technology resources by a staff member
UNITAD	25/01/2021	Investigation report on prohibited conduct and threats by a staff member
UNITAR	27/05/2021	Advisory on an audit of The African Institute, implementing partner in South Africa
	27/05/2021	Advisory on an audit of The African Institute, implementing partner in South Africa
UNOPS	30/11/2020	Investigation report into a request for protection against retaliation by a staff member
UN-Women	18/09/2020	Closure report on allegations of fraud and forgery by a former staff member
	19/10/2020	Investigation report on prohibited conduct by a staff member
	30/10/2020	Advisory on ensuring a fair and transparent process when selecting beneficiaries at a UN-Women community centre in a Member State
	30/10/2020	Closure report on allegations of sexual harassment at a UN-Women community centre in a Member State
	30/11/2020	Investigation report into allegations of misconduct by a staff member
	30/11/2020	Closure report on allegations of fraud by a staff member
	25/01/2021	Closure report on allegations of fraud by a staff member
	27/02/2021	Investigation report on allegations of fraud and forgery by a consultant
	27/02/2021	Advisory report on allegations of fraud and forgery by a consultant
	27/04/2021	Investigation report on misuse of funds by UN-Women implementing partner, National Association of Peasant Reserve Zones of Colombia
	27/04/2021	Investigation report on unsatisfactory conduct by a staff member
	WFP	25/01/2021
<b>UNJSPF</b>		
UNJSPF	13/08/2020	Investigation report on a request for protection against retaliation by a staff member
	19/10/2020	Closure report on prohibited conduct
	26/04/2021	Investigation report on the misuse of information and communications technology resources by a staff member