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**Reports of the Office of Internal Oversight Services
and of the Ethics Office to the Executive Board**

Report on the activities of the Office of Internal Oversight Services and the Ethics Office and related UN-Habitat activities

Note by the Secretariat

I. Introduction

1. In paragraph 7 of its decision 2024/4 (see HSP/EB.2024/13), the Executive Board of the United Nations Human Settlements Programme (UN-Habitat) decided to include in the provisional agenda of its third session of 2025 an item on the report of the Office of Internal Oversight Services (OIOS) to the Executive Board (item 11) and an item on the report of the Ethics Office to the Executive Board (item 12).
2. At the time of writing of the present report, the annual report on the activities of OIOS for the period from 1 July 2024 to 30 June 2025 had not been published. The OIOS report will therefore be presented to the Executive Board at its next session.
3. The present document instead provides an overview of UN-Habitat engagement with OIOS during the period from 1 July 2024 to 30 June 2025 and with the Ethics Office during the period from 1 January 2024 to 31 August 2025, and information regarding the oversight- and ethics-related activities of UN-Habitat.

II. Activities relating to the Office of Internal Oversight Services for the period from 1 July 2024 to 30 June 2025

4. The General Assembly, by its resolution 48/218 B of 29 July 1994, established OIOS to enhance oversight across the United Nations Secretariat. OIOS is operationally independent and assists the Secretary-General in fulfilling internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection, evaluation and investigation services.

* HSP/EB.2025/16.

A. Audit activities

5. Table 1 shows the audit activities conducted by OIOS during the reporting period and the status thereof.¹

Table 1

Office of Internal Oversight Services audit activities, 1 July 2024–30 June 2025

<i>Audit assignment title and number</i>	<i>Status</i>
Report No. 2025/020 on the audit of management of implementing partners at UN-Habitat (assignment No. AA2024-250-01), issued in June 2025	Completed and issued
Audit of UN-Habitat operations in Burkina Faso, Guinea-Bissau and Senegal (assignment No. AA2025-250-01)	Ongoing
Audit of the External Relations and Partnerships Branch of UN-Habitat (assignment No. AA2024-250-02), scheduled to commence in the final quarter of 2025	Upcoming

1. Overview of the audit of management of implementing partners at UN-Habitat

6. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring the effective management of implementing partners at UN-Habitat. The OIOS audit covered the period from 1 January 2022 to 31 December 2024 and included a review of risk areas, which included: (a) the regulatory framework; (b) the identification and selection of partners; (c) project implementation, monitoring and reporting; (d) financial management; and (e) the adequacy of systems, practices and processes for managing data.

7. The audit identified areas needing improvement, particularly in the processes for the selection, management and monitoring of implementing partners. In response, UN-Habitat has overhauled and strengthened its implementing partner management policy, with the updated policy having been redesigned to address the recommendations issued by OIOS.

2. Status of implementation by UN-Habitat of Office of Internal Oversight Services audit recommendations

8. Table 2 shows the status of implementation of OIOS audit recommendations as at the date of the present report.

Table 2

Status of implementation by UN-Habitat of Office of Internal Oversight Services audit recommendations

Number of recommendations	25
Number of closed recommendations	(9)
Number of recommendations proposed for closure	(10)
Number of recommendations with implementation ongoing	6

B. Evaluation activities

9. The Independent Evaluation Unit of UN-Habitat is the focal point office for OIOS evaluation activities, which mainly cover the normative, programmatic and operational areas of Secretariat entities. During the reporting period, UN-Habitat supported a number of OIOS evaluations,² as shown in table 3.

¹ OIOS internal audit reports are available at <https://oios.un.org/node/1709>.

² OIOS evaluation reports are available at <https://oios.un.org/evaluation-reports>.

Table 3
**Office of Internal Oversight Services evaluations supported by UN-Habitat,
 1 July 2024–30 June 2025**

<i>Entity evaluated</i>	<i>Report number</i>	<i>Evaluation topic</i>	<i>Date of completion</i>
United Nations Secretariat	IED-24-006	Evaluation synthesis on disability inclusion	April 2025
United Nations Secretariat	A/80/65	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives	February 2025
United Nations Secretariat	IED-24-025	Thematic evaluation of SDG climate-focused partnerships	January 2025
Development Coordination Office	IED-24-029	Evaluation of the resident coordinator system in complex settings	December 2024
United Nations Secretariat	–	Evaluation of the digital transformation in the United Nations Secretariat	Ongoing

Abbreviation: SDG – Sustainable Development Goals.

10. Apart from supporting and being actively involved in OIOS evaluation processes, once an evaluation has been finalized, UN-Habitat must take steps to implement the evaluation recommendations that have been made to and accepted by UN-Habitat.

11. During the reporting period, UN-Habitat was implementing and tracking progress on the following 10 recommendations from OIOS evaluations: (a) six recommendations from the midterm evaluation of the UN-Habitat strategic plan for the period 2020–2025 (IED-24-009), which OIOS completed in April 2024; (b) three recommendations from the evaluation of the regular programme of technical cooperation (IED-23-007), which OIOS completed in February 2024; and (c) one recommendation from the thematic evaluation of United Nations Secretariat support to the Sustainable Development Goals (E/AC.51/2023/3), which OIOS completed in February 2023. By August 2025, one of those recommendations (10 per cent) had been implemented, six (60 per cent) were in progress and three (30 per cent) had not yet been started. The deadline for implementation of those recommendations currently in progress or not yet started is 31 December 2026.

C. Investigation activities

12. The Investigations Division of OIOS strives to protect the human and financial resources of the United Nations by investigating fraud, corruption, sexual exploitation and abuse, and other misconduct in the workplace, in line with its mandate pursuant to General Assembly resolution 48/218 B.

13. Between 1 January 2024 and 31 August 2025, UN-Habitat received 11 cases referred by OIOS concerning possible unsatisfactory conduct and 30 ethics-related inquiries from UN-Habitat personnel. The 30 inquiries pertained to ethics-related issues such as employment disputes, misconduct in connection with reporting procedures, outside activities, conflicts of interest, the financial disclosure programme, gifts and honours, and protection against retaliation. In response to all requests for ethics-related information and reports of possible unsatisfactory conduct received, UN-Habitat gave the necessary advice and took appropriate action in accordance with the relevant ethical framework and the applicable regulations, rules and administrative instructions of the United Nations.

III. Activities of the Ethics Office in 2024 and ethics-related activities of UN-Habitat from 1 January 2024 to 31 August 2025

14. As part of the United Nations Secretariat, UN-Habitat implements its ethics-related activities with the support of the Ethics Office. The Legal Unit serves as the focal point for all ethics-related activities at UN-Habitat and carries out its functions with the support of the Office of the Executive Director, the Human Resources Liaison Office, and the conduct and discipline focal point, who serves as the UN-Habitat focal point for all conduct- and discipline-related matters.

15. The report of the Ethics Office on its activities in 2024 (A/80/79) was transmitted by the Secretary-General to the General Assembly pursuant to Assembly resolution 77/278, in which the Assembly approved the recommendation for strengthening the independence of the Ethics Office on direct presentation of the annual report by the Office to the Assembly. The report covers the services

of the Ethics Office across the entire United Nations Secretariat workforce, including UN-Habitat, and peacekeeping operations, as well as the assistance provided, on a temporary basis, to other United Nations and related entities that did not have their own ethics officers, through institutional arrangements.

16. The ethics-related activities of UN-Habitat from 1 January 2024 to 31 August 2025 are summarized in the paragraphs below.

17. *Advice and guidance.* With the support of the Office of the Executive Director of UN-Habitat, the Legal Unit provides advice and support on ethical issues in collaboration with its conduct and discipline focal point, who also serves as the UN-Habitat focal point for protection from sexual exploitation and abuse, and the Ethics Office. This ensures proper handling of cases, as complainants and subjects of complaints are fully informed of the process and accorded due process, in line with the United Nations system-wide reform on handling ethics-related complaints in accordance with the Staff Regulations and Rules of the United Nations. The Legal Unit also supports the Executive Director in the exercise of her functions and in achieving the ethics-related objectives contained in her compact with the Secretary-General.

18. *Financial disclosure programme.* The Legal Unit, as the UN-Habitat focal point for the United Nations financial disclosure programme, in coordination with the Ethics Office, provides information on UN-Habitat staff members who are mandated to participate in the financial disclosure programme. In 2024, 25 staff members participated in the programme and successfully submitted their financial disclosure statements to the Ethics Office to ensure compliance with their financial disclosure filing obligations. Submission to the Ethics Office of financial disclosure statements for 2025 is ongoing.

19. *Training, education and outreach.* In 2024, 89 per cent of UN-Habitat personnel participated in the Leadership Dialogue developed by the Ethics Office on the topic “Navigating outside activities”. Outreach training on civility and protection from sexual exploitation and abuse and sexual harassment was carried out in 2024 at the UN-Habitat office in its West Africa Hub, which covers Benin, Burkina Faso, Cabo Verde, Côte d’Ivoire, the Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, the Niger, Nigeria, Senegal, Sierra Leone and Togo, and in the first half of 2025 in the UN-Habitat offices in Afghanistan, India and Mozambique. The training raised awareness of the policies and procedures in place to report and address ethics-related matters, sexual exploitation and abuse and sexual harassment. Furthermore, the Legal Unit, with the support of the Office of the United Nations Ombudsman and Mediation Services, conducted outreach activities through in-person training on ethics and civility for senior management.

20. In addition, in coordination with the Ethics Office, the Legal Unit is currently facilitating the holding throughout the organization of 2025 Leadership Dialogue sessions on the topic “Demonstrating United Nations values through our behaviours”. These sessions build on the 2022 Leadership Dialogue, which explored United Nations values, by highlighting how those values are put into action. All heads of entity will be required to confirm to the Ethics Office that their managers have completed the Leadership Dialogue sessions.

21. *Investigations and fact-finding.* In February 2025, in an effort to improve efficiencies in the handling of cases and complaints, seven staff members were selected and successfully completed in-person training provided by OIOS on carrying out investigations into reports of possible prohibited conduct, as defined in the Secretary-General’s bulletin on addressing discrimination, harassment, including sexual harassment, and abuse of authority (ST/SGB/2019/8). As a result, the number of UN-Habitat staff members trained to conduct such investigations has been increased to nine.

22. *Protection against sexual exploitation and abuse and sexual harassment.* In the first half of 2024, three in-person training sessions on protection against sexual exploitation and abuse and sexual harassment were conducted by the Inter-Agency Standing Committee of the United Nations system for focal points and coordinators for protection from sexual exploitation and abuse and sexual harassment. The focal points and nominated representatives of UN-Habitat participated in the training sessions held in Brindisi (Italy), Nairobi and Geneva. The training involved the use of case studies, testimonies, group discussions, videos and thought-provoking questions to promote dialogue and learning.

23. In addition, in 2024 and up to 31 August 2025, the focal point for protection against sexual exploitation and abuse and sexual harassment carried out the following activities: (a) finalizing the UN-Habitat action plan to prevent and respond to sexual exploitation and abuse for 2025; (b) regularly disseminating online information on protection against sexual exploitation and abuse and sexual harassment, including by sharing an online staff survey on experiences and perspectives with regard to protection against sexual exploitation and abuse and sexual harassment; (c) coordinating with other

members of the Inter-Agency Standing Committee by participating in structured online consultations in order to contribute to the development and updating of country-level standard operating procedures on protection against sexual exploitation and abuse and sexual harassment and to strengthen collaboration among colleagues working in the areas of accountability to affected populations, gender-based violence, and camp coordination and camp management;³ and (d) providing information relating to UN-Habitat to the Joint Inspection Unit, which was conducting a review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations (see JIU/REP/2025/2 [Expanded report]).

IV. Recommendations

24. The Executive Board may wish to take note of the present report. Suggestions on how best to continue to give priority to the implementation of recommendations received from and activities related to the oversight bodies and the Ethics Office are welcome.

25. Given the increasing workload of the relevant offices handling oversight and ethics-related activities, it is recommended that more funding be provided to support those functions.

³ UN-Habitat supported Afghanistan and the State of Palestine in this regard.