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Item 146 of the provisional agenda\*

### 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 2024 to 30 June 2025\*\*

### Report of the Office of Internal Oversight Services

#### *Summary*

The present report is submitted pursuant to General Assembly resolutions [48/218 B](#) (para. 5 (e)), [54/244](#) (paras. 4 and 5), [59/272](#) (paras. 1 and 3), [66/236](#) (II, para. 5) and [74/263](#) (VIII.A, para. 14). During the reporting period, from 1 July 2024 to 30 June 2025, the Office of Internal Oversight Services issued 305 oversight reports (excluding those relating to peace operations), with 3 provided to the General Assembly. The reports included 576 recommendations designed to improve risk management, governance and operations. The financial implications of the recommendations issued by the Office during the period led to estimated savings and recoveries amounting to \$4.2 million. The annex to the present report provides an analysis of the status of implementation of the recommendations and a list of reports issued.

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\* [A/80/150](#).

\*\* Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2024 are presented in document [A/79/309 \(Part II\)](#). Those relating to the period from 1 January to 31 December 2025 will be presented in document [A/80/332 \(Part II\)](#).



**Abbreviations and acronyms**

ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
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
ICAO	International Civil Aviation Organization
ICSC	International Civil Service Commission
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
JIU	Joint Inspection Unit
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNCTAD	United Nations Conference on Trade and Development
UNEP	United Nations Environment Programme
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICRI	United Nations Interregional Crime and Justice Research Institute
UNIFIL	United Nations Interim Force in Lebanon
UNISFA	United Nations Interim Security Force for Abyei
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-OIM	United Nations Joint Staff Pension Fund Office of Investment Management
UNMISS	United Nations Mission in South Sudan
UNODC	United Nations Office on Drugs and Crime
UNON	United Nations Office at Nairobi

UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
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

## **I. Introduction**

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

2. The present report provides an overview of OIOS activities during the period 1 July 2024–30 June 2025. It does not include oversight results pertaining to peace operations. In addition to the results of activities relating to the Secretariat, the report also includes an overview of results relating to the activities of the Office of the United Nations High Commissioner for Refugees (UNHCR) and the United Nations Joint Staff Pension Fund, for which OIOS provides separate annual reports to the respective governing bodies.

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

### **OIOS assurance strategy and risk-based workplan**

3. OIOS aims to add value in the areas of risk management, governance and operations in entities covered by its activities. The OIOS assurance strategy is risk-based in that it targets the key risks to the successful implementation of programme and management priorities of the Organization. OIOS assesses these risks based on the results and findings arising from OIOS oversight activities, through discussions with management and risk owners within the Organization and through consultation with other oversight entities. To implement the assurance strategy, OIOS prepares risk-based workplans that are reviewed and adjusted annually, and more frequently as circumstances require.

4. For internal audit, OIOS aims to ensure coverage of all critical and high risks to the Organization over three years, and medium risks over five years. Over the past two years, in view of the financial situation, the level of resources available for internal audit has been lower than planned, and a longer period is required to cover high risks, which impacts on the recommendations issued by OIOS to strengthen the internal control system. In 2024, of the 41 reports planned for issuance, 37 were issued, including 9 completed with delay, and 4 planned assignments were carried over to the 2025 workplan.

5. For inspection and evaluation, OIOS aims to ensure coverage of all programmes on an eight-year cycle, although a gap in resources has resulted in a lengthening of this cycle and the need to prioritize the highest-risk entities and cross-cutting topics. Owing to the liquidity environment, triennial reviews, which are conducted three years after an evaluation to assess the implementation and impact of recommendations, have not been completed for all evaluations. Evaluations have also been more dependent on remote data collection, which hinders the collection of primary data from programme beneficiaries in the field.

6. For investigations, OIOS aims to ensure that it responds to all reports of misconduct expeditiously and that OIOS investigations are completed efficiently and to the required professional standards. A capacity analysis conducted in 2023 showed critical gaps in OIOS investigative resources. Additional positions were subsequently requested and approved by the General Assembly. However, owing to hiring restrictions, recruitments for most positions have not been finalized. Despite the

ongoing investigative capacity deficit, structural and process improvements have, in the past year, reduced the average investigation completion time by almost 4 months to 11.4 months, while the average case age has remained stable at 7.5 months.

### Programmatic priorities

7. The Office continued to prioritize the following areas: (a) implementation of the reforms of the management, peace and security, and development pillars; (b) strengthening of organizational culture, including addressing the risk of misconduct; (c) procurement and supply chain management, including management of fraud and corruption risks; (d) management of mission drawdown or transition; and (e) strengthening of the protection against retaliation (whistle-blower protection) system.<sup>1</sup> The Office also continued to cover cross-cutting areas such as the provision of support to Member States on the implementation of the Sustainable Development Goals and the implementation of the Secretary-General's strategies on gender equality, racial equality, environmental sustainability and data.

### Management priorities

8. OIOS commissioned independent quality assessments to provide an independent view of whether the OIOS internal oversight functions are being performed in accordance with the OIOS mandate, the United Nations regulatory framework and applicable professional standards and deliver high-quality internal oversight results.

9. The 22 recommendations arising from the quality assessment of the investigations function were reported in [A/78/301 \(Part I\)](#). Four of these recommendations remain open.

10. The nine recommendations contained in the quality assessment of the internal audit function were reported in [A/79/309 \(Part I\)](#). Six of these recommendations remain open.

11. The independent quality assessment of the inspection and evaluation function was completed during the reporting period. OIOS has initiated actions to address the seven recommendations, as detailed in table 1.

Table 1

### Recommendations contained in the report on the independent external quality assessment of the OIOS inspection and evaluation function

<i>Summary of recommendation focus</i>	<i>Target date</i>	<i>Implementation status</i>
Balance learning and accountability objectives through clear strategies and guidelines	–	Completed
Enhance evaluation support services	–	Completed
Diversify and strengthen evaluation methodologies, including better documentation	October 2025	In progress
Enhance outcome-focused evaluations with standardized principles and training	December 2025	In progress

<sup>1</sup> Oversight activities relating to peace operations, including coverage of priority areas pertaining to peace and security reforms and missions in drawdown or transition, will be reported on in document [A/80/332 \(Part II\)](#).

<i>Summary of recommendation focus</i>	<i>Target date</i>	<i>Implementation status</i>
Optimize resource utilization and efficiency by streamlining processes and improving knowledge-sharing	December 2025	In progress
Strengthen strategic planning and alignment with Secretariat needs	January 2026	In progress
Enhance external relations and visibility through improved communication strategies and broader dissemination of findings	April 2026	In progress

12. An assessment of overall OIOS governance and reporting is expected to be completed during the next reporting period.

### **III. Cooperation and coordination with other oversight bodies of the Secretariat**

13. The Office cooperated with the Board of Auditors and the Joint Inspection Unit (JIU) to enhance synergies and efficiencies in the discharge of respective mandates.

14. OIOS coordinated with JIU on audit and evaluation workplans, including, for example, the respective assessments of the resident coordinator system. For its ongoing evaluations of the Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse and the Office of the Victims' Rights Advocate, OIOS engaged with JIU to identify complementarities and avoid overlap with the report of JIU on the review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations (JIU/REP/2025/2). OIOS also obtained relevant survey data from JIU to avoid duplicating data collection efforts and provided background information and investigations data to inform the JIU review.

15. OIOS coordinated with the Board of Auditors by, for example: providing briefings on the results of specific assignments; data and statistics to inform the Board's review of fraud and presumptive fraud; planning inputs for audits of contingent-owned equipment; and synchronizing fieldwork to avoid duplication of efforts during the audit of the Office for the Coordination of Humanitarian Affairs in Mozambique.

### **IV. Impediments**

16. There were no inappropriate limitations of scope that impeded the work or independence of OIOS during the reporting period.

### **V. Summary of oversight activities and results**

17. Table 2 provides a summary of the number of OIOS assignments and recommendations issued to entities covered by OIOS activities over the reporting period.

Table 2  
**Summary of OIOS assignments and recommendations, by entity<sup>a</sup>**

<i>Entity</i>	<i>Audits</i>	<i>Evaluations</i>	<i>Investigations<sup>b</sup></i>	<i>Total assignments</i>	<i>Recommendations</i>
<b>Secretariat</b>					
Department of Economic and Social Affairs	2	–	3	5	6
Department for General Assembly and Conference Management	–	–	4	4	–
Department of Global Communications	1	–	4	5	7
Department of Management Strategy, Policy and Compliance	2	–	3	5	74
Department of Operational Support	6	–	4	10	20
Department of Safety and Security	1	–	22	23	8
Economic Commission for Africa	3	–	5	8	21
Economic Commission for Europe	–	–	1	1	–
Economic Commission for Latin America and the Caribbean	1	1	7	9	9
Executive Office of the Secretary-General	1	–	–	1	2
Economic and Social Commission for Asia and the Pacific	1	–	2	3	2
Economic and Social Commission for Western Asia	–	–	6	6	–
Ethics Office	–	–	–	–	1
Independent Investigative Mechanism for Myanmar	–	–	1	1	–
International Residual Mechanism for Criminal Tribunals	1	–	–	1	2
Office of Information and Communications Technology <sup>c</sup>	5	–	–	5	29
Office for the Coordination of Humanitarian Affairs	2	–	45	47	52
Office of the United Nations High Commissioner for Human Rights	3	1	10	14	19
Office of Internal Oversight Services	–	–	2	2	–
Office of Legal Affairs	–	–	–	–	37
United Nations Human Settlements Programme (UN-Habitat)	1	–	1	1	11
United Nations Secretariat	–	3	–	3	–
United Nations Conference on Trade and Development	1	–	3	4	6
Development Coordination Office	–	1	15	16	5
United Nations Office for Disaster Risk Reduction	–	–	1	1	–
United Nations Environment Programme	4	–	11	15	18
Office of Counter-Terrorism	–	1	3	4	5
United Nations Office on Drugs and Crime	2	1	13	16	19
United Nations Office at Nairobi	1	–	2	3	1
United Nations Office to the African Union	1	–	–	1	4
<b>Subtotal<sup>d</sup></b>	<b>34</b>	<b>8</b>	<b>176</b>	<b>218</b>	<b>358</b>
<b>Other entities and United Nations Joint Staff Pension Fund</b>					
International Civil Aviation Organization	–	–	10	10	3
International Civil Service Commission	1	–	–	1	8
International Trade Centre	1	–	3	4	2
Office of the United Nations High Commissioner for Refugees	16	–	–	16	109
United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)	–	–	15	15	13

<i>Entity</i>	<i>Audits</i>	<i>Evaluations</i>	<i>Investigations<sup>b</sup></i>	<i>Total assignments</i>	<i>Recommendations</i>
United Nations Global Compact Office	–	–	1	1	–
United Nations Interregional Crime and Justice Research Institute	1	–	–	1	6
United Nations Institute for Training and Research	1	–	1	1	6
United Nations Joint Staff Pension Fund	7	–	2	9	45
United Nations Office for Project Services	–	–	2	2	–
United Nations Population Fund	–	–	2	2	–
United Nations Relief and Works Agency for Palestine Refugees in the Near East	–	–	19	19	–
United Nations University	1	–	–	1	5
United Nations Volunteers Programme	–	–	–	–	18
World Food Programme	–	–	4	4	1
<b>Subtotal<sup>d</sup></b>	<b>28</b>	<b>–</b>	<b>59</b>	<b>87</b>	<b>318</b>

<sup>a</sup> Not including reports and recommendations pertaining to peace operations.

<sup>b</sup> OIOS received 1,036 reports of misconduct (excluding matters pertaining to peace operations). After evaluation through the intake process, 241 (23 per cent) were assigned for investigation; 508 (49 per cent) had been or were being either referred to other Secretariat entities or redirected to organizations other than the Secretariat; 250 (24 per cent) were filed for information; and 37 (4 per cent) remained under review.

<sup>c</sup> The Office of Information and Communications Technology has dual reporting lines to the Department of Management Strategy, Policy and Compliance and the Department of Operational Support.

<sup>d</sup> A single audit or evaluation report may be issued to multiple entities. Such reports have been counted only once when preparing subtotals. In addition, some recommendations issued to Secretariat entities pertain to oversight assignments relating to “other entities”, so subtotals may not match. A full listing of reports issued and of recommendations issued and closed during the reporting period is provided in the annex to the present report.

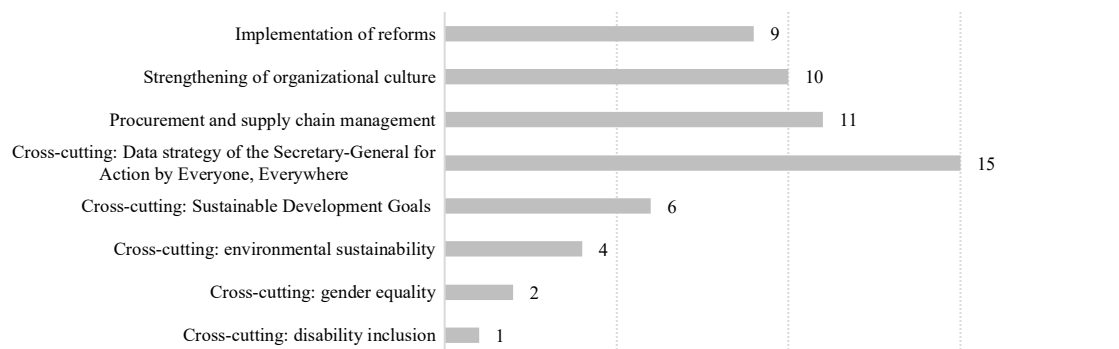
## A. Coverage of Secretariat entities

18. During the reporting period, OIOS completed a total of 218 assignments (31 audits, 3 audit advisories, 8 evaluations and 176 investigations) addressing one or more of the OIOS priority areas in Secretariat entities (excluding peace operations and other entities), resulting in 352 recommendations. Presented below are summaries of the assignments (see figure I) and risks addressed <sup>2</sup> by the ensuing recommendations across priority areas in the Secretariat (see figures II to VII).

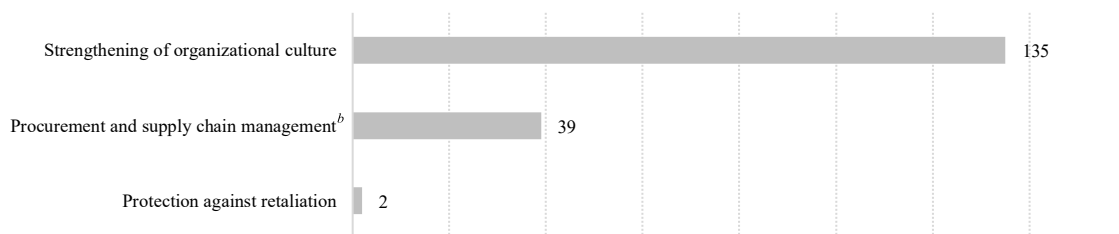
<sup>2</sup> Under the Enterprise Risk Management Framework of the United Nations Secretariat, the seven main categories of risk are defined as follows: **Strategic:** relating to high-level goals, aligned with and supporting the Organization’s Charter, vision and mandate. **Governance:** relating to organizational decisions or the implementation of those decisions. **Managerial:** Relating to providing effective direction to the Organization’s activities. **Operations:** relating to effective and efficient use of the Organization’s resources. **Financial:** related to effective and efficient use of the Organization’s financial resources, and reliability of Organization’s reporting. **Compliance:** relating to the Organization’s compliance with applicable laws and regulations, prescribed practices, or ethical standards. **Fraud and corruption:** relating to potential fraudulent illegal acts committed by staff, vendors and third parties.

Figure I  
**Summary of OIOS coverage of Secretariat priority areas<sup>a</sup>**  
 (Number of assignments)

**(a) Audits and evaluations**



**(b) Investigations**



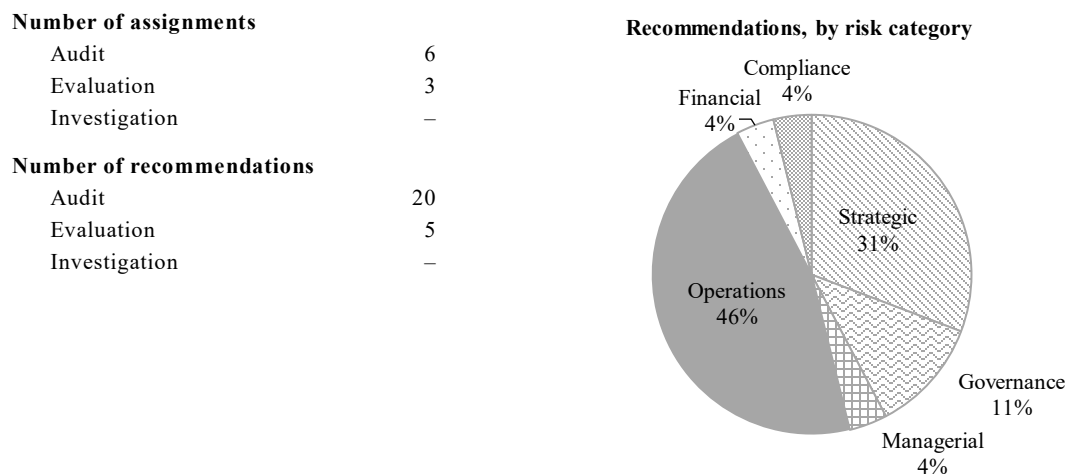
<sup>a</sup> Some assignments cover more than one priority area.

<sup>b</sup> Includes cases of implementing partner fraud and corruption.

**1. Implementation of the reforms of the management and development pillars**

19. A total of nine assignments were focused on matters related to the reforms of the management and development pillars and contained 25 recommendations for improvement that predominantly address risks that could impact the effective and efficient strategic planning and operationalization of reforms (categorized as strategic and operations risk).

Figure II  
**OIOS coverage of management and development pillar reforms**



*Selected results: development pillar*

20. OIOS assessed the resident coordinator system in complex settings (IED-24-029) and found that the system supported a continuous focus on recovery and development and played a critical role in convening stakeholders, directly supporting Governments to develop national agendas to advance progress towards the Sustainable Development Goals. However, human resources were deemed insufficient for the increased and rapidly evolving scope of work assigned to resident coordinator offices in these settings. OIOS issued four recommendations to the Development Coordination Office, as follows: to review the resident coordinator system staffing structure in complex settings; to share good practices and approaches on sustainable development funding and financing; to surface good practice in joined-up risk analysis and risk-informed planning in complex settings; and to revise relevant elements of the United Nations Sustainable Development Group guidance on humanitarian-development-peace collaboration and planning in exceptional circumstances.

21. In the triennial review (E/AC.51/2025/2) of the implementation of the recommendations contained in the earlier OIOS evaluation of ECLAC (E/AC.51/2022/7), OIOS determined that all three earlier recommendations had been satisfactorily implemented, as ECLAC had: developed and operationalized a technical cooperation tracker; conducted a comprehensive review of its activities from 2018 to 2023; and established a guiding principle supported by five action points aimed at strengthening coordination with entities of the United Nations system. These actions had resulted in: increased participation by Caribbean countries in ECLAC events and regional mechanisms; enhanced collaboration with United Nations country teams and resident coordinator offices; expanded statistical coverage of countries with special development needs; and strengthened coordination on financing for development initiatives.

22. In its audit of the management of the campaigns and country operations subprogramme in the Department of Global Communications (2024/089), OIOS observed that, consistent with the 2018 development reform, United Nations information centres were integrated into resident coordinator offices, and heads of United Nations information centres were required to report both to resident coordinators (under the Development Coordination Office) and the Department. Although meant to improve coordination and coherence through the integration of United Nations communications efforts on the Sustainable Development Goals at the country level,

this dual reporting structure posed operational and coordination challenges, including: conflicting priorities between local (resident coordinator) and global (Department of Global Communications) communication goals; staff frustration and concerns owing to unclear workplan prioritization; and performance management issues.

*Selected results: management pillar*

23. In its biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives (A/80/65), OIOS found that evaluations provided evidence of Secretariat contributions across all commitments set out in “Our Common Agenda” and highlighted positive contributions through four modalities: capacity development, policy advice, knowledge-sharing and partnerships. However, these evaluations also pointed to limitations due to inadequacies in project design, results-based management and stakeholder engagement. OIOS also found that evaluation capacity had grown in terms of policies and plans but report production and coverage remained concentrated in a few well-resourced entities, and evaluation coverage was uneven and largely project focused. The review underscored the need for a more balanced, comprehensive and strategic evaluation approach to inform decision-making. OIOS recommended that the Evaluation Management Committee continue to foster the demand for and use of evaluation as a learning tool for advancing organizational priorities.

24. During the reporting period, the transparent exercise of delegation of authority was examined in several audits. For example, the audit of human resources management at the Office of the United Nations High Commissioner for Human Rights (2024/058) showed that the subdelegation of human resources management authority needed to be managed more efficiently and better documented. The audit of administrative processes in the Economic Commission for Latin America and the Caribbean (2025/008) showed that ECLAC was implementing actions to systematically address performance indicators relating to the delegation of authority that were falling below established thresholds.

## **2. Strengthening of organizational culture**

25. A total of 145 assignments were focused on matters related to organizational culture and resulted in 134 recommendations that were focused mainly on addressing risks of staff misconduct and lack of compliance with policies (categorized as compliance risks).

Figure III  
**OIOS coverage of organizational culture**

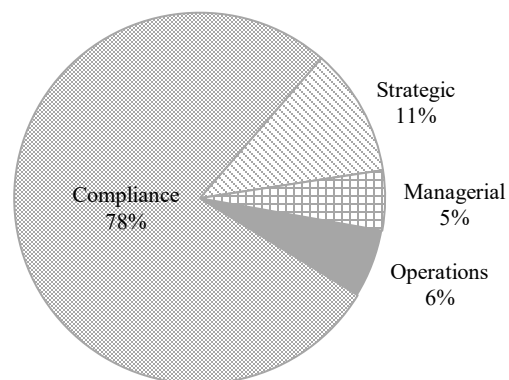
**Number of assignments**

Audit	7
Evaluation	3
Investigation	135

**Number of recommendations**

Audit	28
Evaluation	9
Investigation	97

**Recommendations, by risk category**



*Selected results*

26. In its audit of the governance and control environment in the secretariat of the International Civil Service Commission (2024/098), OIOS observed that delays in staff performance evaluations, low compliance with mandatory training, infrequent staff meetings and the non-inclusion of ICSC secretariat staff in the Secretariat's staff engagement survey hindered effective communication and feedback, highlighting the need for stronger staff engagement mechanisms.

27. In its audit of the activities of the intergovernmental support and coordination for the sustainable development subprogramme in the Department of Economic and Social Affairs (2024/085), OIOS noted that the 2021 staff engagement survey results revealed low satisfaction with career development, ethics and integrity and staff empowerment, with only 13 per cent of staff believing that unethical behaviour was addressed. The Department had responded with an action plan, developed following several focus group discussions with staff, although implementation was uneven owing to limited resources and competing priorities.

28. In its audit of human resources management at the Office of the High Commissioner for Human Rights (2024/058), OIOS observed a fragmented approach to human resources strategy and oversight, highlighting the need for a unified framework to improve accountability, performance monitoring and alignment with organizational values.

29. In its audit of administrative processes in the Economic Commission for Latin America and the Caribbean (2025/008), OIOS observed that ECLAC had committed to reactivating and strengthening the operations of the staff-management committee by appointing a new chairperson and holding regular meetings as outlined in the terms of reference.

30. OIOS issued 144 investigation reports<sup>3</sup> pertaining to Secretariat entities during the reporting period. The most common issues alleged in the complaints of misconduct received by OIOS during the period were personnel-related matters (44 per cent), prohibited conduct (44 per cent) and fraud and corruption (25 per cent).<sup>4</sup>

<sup>3</sup> Excluding those pertaining to procurement and implementing partner fraud, which are addressed below in the section on procurement and supply chain management.

<sup>4</sup> One complaint may contain multiple types of possible misconduct. Prohibited conduct includes discrimination, harassment, including sexual harassment, and abuse of authority.

31. Illustratively, case 0765/24 involved a report that a staff member was engaging in unauthorized outside activities. OIOS found that the staff member was involved in the running of several private sector companies.

32. Cases 1450/24 and 1538/24 involved reports of unauthorized outside activities and entitlement fraud by a staff member, who had been engaged in outside activities, falsely claimed home leave entitlements, once without visiting his home country, and on another occasion claiming entitlements for dependants who did not travel. The staff member resigned while the investigations were ongoing. The amount of \$31,018.62 was recovered from the staff member through payroll deduction prior to separation.

33. In case 1244/22, in a monitoring exercise conducted by the Department of Operational Support potential anomalies were identified in the rental subsidy information submitted by a staff member, who failed to provide the requested documents for the monitoring. OIOS found that, when claiming a rental subsidy, the staff member had submitted a draft version of the lease and not the final signed version, in which a rent reduction was recorded. The resulting overpayment of rental subsidy of \$7,128 was recovered from the staff member through payroll deduction.

34. Case 0202/24 related to a report of sexual harassment. The complainant reported that she had been subjected to repeated unwanted attention from a staff member for a period of six years. In its investigation, OIOS found evidence to support the allegations.

35. Case 0611/24 involved a report that a staff member had made offensive comments to delegates from a minority ethnic group attending a United Nations conference. OIOS found evidence that the staff member had made comments regarding the delegates' clothing and cultural heritage which had caused offence.

36. In all cases, OIOS transmitted its findings to the relevant decision maker, including the Office of Human Resources and/or the Office of Legal Affairs, for appropriate action.

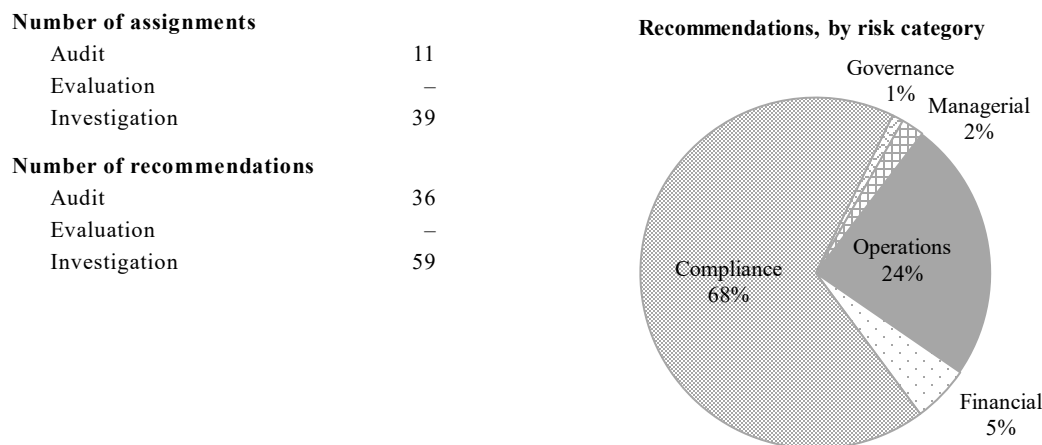
37. OIOS also continued to support the Organization's efforts to address racism and racial discrimination. OIOS provided input to the Special Adviser to the Secretary-General for Addressing Racism in the Workplace and the Anti-Racism Office and other relevant offices in the Department of Management Strategy, Policy and Compliance in their review of the Organization's relevant policies and processes, to ensure that all stages of the accountability process are aligned with the Organization's strategy to address racism.

38. OIOS continued to facilitate training to strengthen the Organization's lay panel member roster resources and management's ability to convene fact-finding panels to investigate complaints of prohibited conduct. OIOS also developed and delivered training for special investigation units, focused on investigative and regulatory frameworks, victim-centred interviewing techniques and investigation report writing.

### **3. Procurement and supply chain management**

39. A total of 50 assignments (11 audits and 39 investigations) were focused on matters related to procurement and supply chain management. OIOS issued 95 recommendations for improvement that were focused mainly on addressing risks of lack of compliance with procurement-related policies and inefficient and ineffective procurement activities (categorized, respectively, as compliance and operations risks in figure IV).

Figure IV  
**OIOS coverage of procurement and supply chain management**



#### *Selected results*

40. In the audit of procurement and management of selected engineering systems contracts (2024/090), OIOS found that the procurement process for engineering systems contracts needed improvement to enhance competitiveness. Since 2010, three vendors had been awarded 18 contracts that accounted for 57 per cent of the total not-to-exceed values of the 55 engineering contracts (totalling \$1.45 billion) audited by OIOS, with some contracts repeatedly extended owing to challenges posed by the coronavirus disease (COVID-19) pandemic, delays in developing statements of requirements and completing technical evaluations of bids and staffing constraints. All contract extensions were in accordance with applicable Financial Regulations and Rules, policies and procedures, including review by the Headquarters Committee on Contracts, as required. OIOS issued two recommendations focused on improving procurement competitiveness by accelerating the establishment of engineering system contracts and expanding the vendor pool.

41. In its audit of the travel process at United Nations Headquarters (2024/095), OIOS concluded that the travel policy needed to be reassessed to improve operational efficiency and traveller experience and to enable entities to adopt cost-saving strategies that are more suitable to the nature of their operations and travel requirements. The policy governing travel included multilayered criteria and requirements, which may compromise operational efficiency and effectiveness. While compliance with the advance ticket purchase requirement had steadily improved, some entities faced challenges with compliance owing to the nature of their operations, and early booking did not always result in cost savings.

42. In its audit of the renovation and expansion of conference facilities at the United Nations Office at Nairobi (2025/001), OIOS noted that, while governance, risk management and project monitoring mechanisms were adequate, procurement activities saw delays owing to extended bidding periods, scope revisions and cancellations.

43. In the audit of the management of strategic deployment stocks (2025/006), OIOS identified the need to review the readiness, utilization and holdings of the stocks, considering changing operational needs. In addition, several stock items in the approved composition were not covered by current systems contracts and there was insufficient use of existing stock by entities, which contributed to the accumulation of ageing and obsolete inventory.

44. In its audit of the Africa Hall renovation project in the Economic Commission for Africa (2025/025), OIOS noted that construction was substantially completed within the approved \$56.9 million budget despite a 49-month delay. However, vendors were still assisting the project team in rectifying outstanding defects, enhancing final user training and completing project documentation. In addition, ECA had yet to develop a detailed operational plan for the use of the Africa Hall visitors' centre.

45. In the audit of the seismic mitigation retrofit and life-cycle replacements project in the Economic and Social Commission for Asia and the Pacific (2025/018) found that, despite delays in phase 2 construction, the project was substantially completed within the approved budget. OIOS made one recommendation to establish a formal demobilization plan for effective mitigation of remaining project risks, which has been implemented.

46. In its audit of management of implementing partners at the United Nations Human Settlements Programme (2025/020), OIOS observed cases where implementing partners circumvented procurement procedures by splitting contracts, did not competitively hire consultants and charged expenses unrelated to projects, raising concerns about transparency and cost efficiency.

47. In the audit of the United Nations Office on Drugs and Crime Regional Office for Eastern Africa (2024/050), OIOS found procurement processes to be satisfactory, with no significant exceptions in 27 reviewed cases, and noted that the Office was consistently preparing quarterly procurement plans.

48. In the audit of the Office of the High Commissioner for Human Rights in Mexico (2024/034), OIOS found that some procurement activities exceeded delegated authority limits, for example, the signing of lease agreements valued at \$67,643 and \$108,962, Internet services contracts for \$20,105 and \$18,024 and exceptional reimbursement of \$2,000 for a master's degree programme. Personal credit cards were also used for official purchases without prior approval, prompting corrective action such as the establishment of a petty cash float.

49. During the reporting period, the Investigations Division received 50 reports relating to procurement fraud (excluding those relating to peace operations), of which 12 were assigned for investigation, 26 had been referred to other entities, 7 were filed for information and 5 remained under review. The most common issues reported were procedural irregularities (36 per cent), bribery and kickbacks (20 per cent) and undeclared conflicts of interest (18 per cent).

50. For example, in its investigation for case 0995/21, OIOS found that a staff member had circumvented procurement rules and solicited from specific vendors quotations that were falsely attributed to other entities to show that a competitive procurement process had taken place, when in fact only one pre-selected vendor was considered and was awarded a purchase order for \$9,850.

51. In case 0241/23, OIOS investigated a report of fraud by an implementing partner managed by the Office for the Coordination of Humanitarian Affairs. The investigation found that the partner had fabricated documents supporting its reported project costs, and the actual costs of activities were \$15,204.70 less than the sum that had been reported to the Office for the Coordination of Humanitarian Affairs. The partner has since reimbursed the ineligible expenses. Summary information on such cases is reported to the Controller for the purpose of reporting and taking action on fraud and presumptive fraud.

**4. Protection against retaliation**

52. OIOS received 10 new referrals from the Ethics Office for protection against retaliation investigations pursuant to the Secretary-General’s bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2/Rev.1). Two investigations were completed, with one resulting in a recommendation. OIOS continued to be an active participant in the review of the Organization’s protection against retaliation framework, as set out in the bulletin.

Figure V  
**OIOS coverage of protection against retaliation**



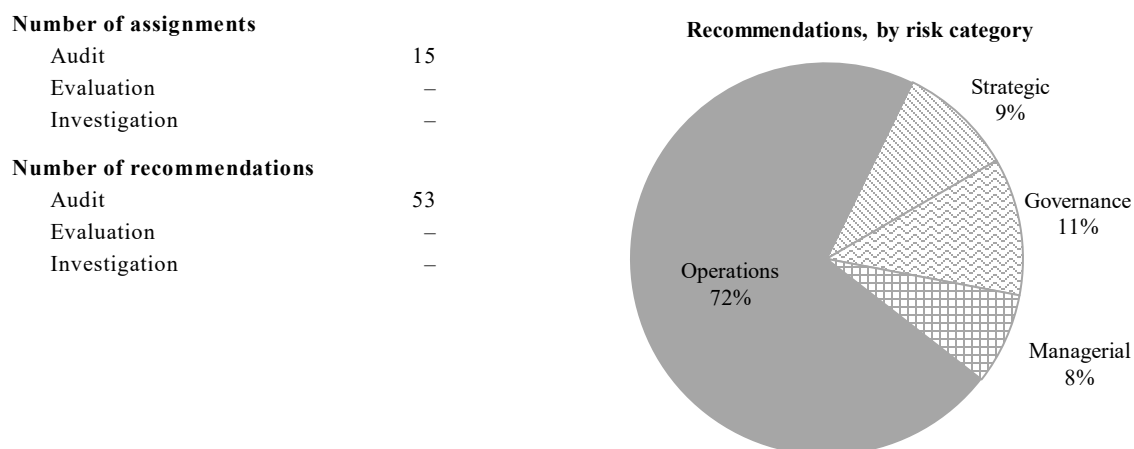
53. In case 1512/24, OIOS investigated a complaint that a malicious and defamatory email was sent about the complainant by a colleague within the complainant’s department, damaging the complainant’s reputation, after the complainant filed a complaint with OIOS against another colleague.

54. Case 1873/24 related to a complaint that a staff member was subjected to “threats” and negative statements, reportedly communicated to colleagues and external counterparts, several years after the complainant participated in an OIOS investigation as a witness.

**5. Cross-cutting: Data Strategy of the Secretary-General for Action by Everyone, Everywhere**

55. A total of 15 assignments were focused on matters related to the Data Strategy of the Secretary-General for Action by Everyone, Everywhere and contained 53 recommendations for improvement, predominantly to address risks to the operationalization of the strategy (see figure VI).

Figure VI  
**OIOS coverage of the Data Strategy of the Secretary-General for Action by Everyone, Everywhere**



#### *Selected results*

56. In its audit of the United Nations Office on Drugs and Crime Regional Office for Eastern Africa (2024/050), OIOS observed a lack of standardized data collection methods for capacity-building activities and inconsistencies in the use of the Integrated Planning, Management and Reporting tool for project management, including unclosed completed projects, missing ongoing projects and the absence of immediate targets. Oversight of new information technology systems also required improvement, as some applications had been developed outside established governance frameworks.

57. In its audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs (2024/085), OIOS identified risks to data management and operational efficiency resulting from the use of outdated systems and reliance on spreadsheets to analyse large survey data sets.

58. In its audit of human resources management in the Office for the Coordination of Humanitarian Affairs (2024/046), OIOS noted that staffing tables contained inaccurate and inconsistent data, which limited their usefulness for workforce planning and decision-making. In addition, owing to inadequate data availability, statistics on national staff comprising over 58 per cent of the Office for the Coordination of Humanitarian Affairs workforce were excluded from measurements of strategic human resources key performance indicators. There was a need to improve data management practices to ensure reliable and current information and accurate performance reporting.

59. In the audit of human resources management at the Office of the High Commissioner for Human Rights (2024/058), OIOS identified discrepancies between staffing data in performance management dashboards and Umoja.

60. In its audit of projects in the Industry and Economy Division of the United Nations Environment Programme (2024/043), OIOS found incomplete and inconsistent project data in integrated planning, management and reporting, including missing projects, task manager information, project activities and outputs.

61. In the audit of the travel process at the United Nations Headquarters (2024/095), OIOS identified the need to strengthen user profile management in travel system tools, including removing outdated user profiles.

62. In its audit of research and analysis at the United Nations Office on Drugs and Crime (2025/011), OIOS found that the Office still needed to fully operationalize and finalize its framework for planning, quality assurance and dissemination of research products, and develop a plan for improving data quality and furthering coordination and stakeholder engagement.

63. In its audit of environmental management in the United Nations Secretariat (2025/015), OIOS found that approximately a quarter of environmental data reporting in peace operations in the 2022/23 period relied on estimated rather than actual measurements. Expanded use of the Field Remote Infrastructure Monitoring system by user entities may further improve environmental data measurement and quality.

64. OIOS audit of the Umoja Uniformed Capabilities Management System (2025/024) identified the need to document system design for business intelligence reports, strengthen change management procedures and update training materials.

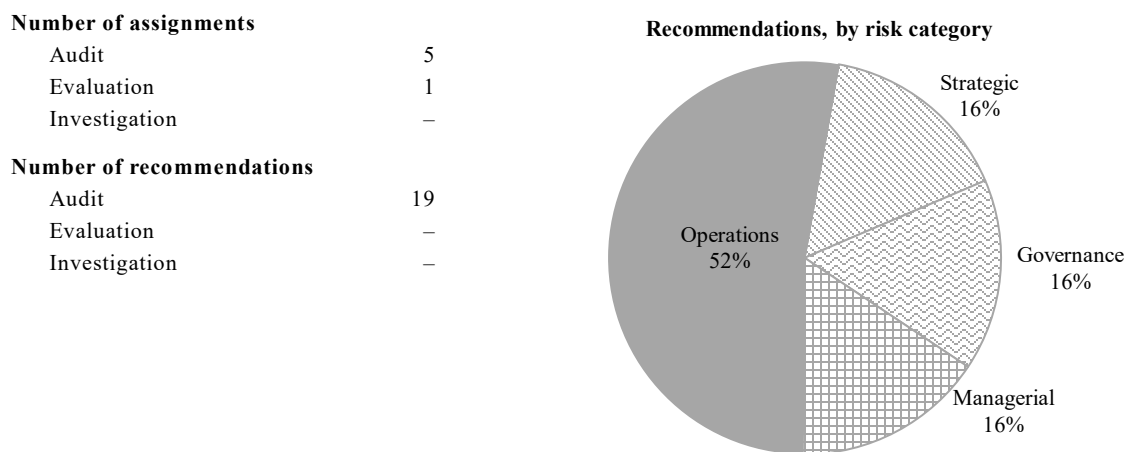
65. OIOS conducted a follow-up review of the implementation of previous audit recommendations pertaining to information and communications technology governance in the United Nations Secretariat (2024/083) to assess the adequacy of actions taken by the Secretariat for implementing the recommendations. More than 70 audit recommendations related to information and communications technology (ICT) governance that had been pending for extended periods continued to impact the Secretariat’s control environment. OIOS noted that more concerted action and senior leadership oversight were required to address the related risks.

66. OIOS also continued its examination of cybersecurity preparedness in Secretariat entities, issuing three audit advisories aimed at strengthening controls over ICT governance and management of operational risks.

**6. Cross-cutting: Sustainable Development Goals**

67. A total of six assignments directly addressed support for the Sustainable Development Goals, resulting in 19 recommendations that covered all risk categories except compliance (see figure VII).

Figure VII  
**OIOS coverage of support for the Sustainable Development Goals**



*Selected results*

68. In its audit of projects in the Industry and Economy Division of the United Nations Environment Programme (2024/043), OIOS found that the projects reviewed

were clearly aligned with the Sustainable Development Goals, with their indicators effectively integrated into project outcomes, outputs and key performance indicators, and were systematically tracked during implementation.

69. In the audit of management of implementing partners at the United Nations Human Settlements Programme (2025/020), OIOS found that multiple projects aimed at promoting sustainability and resilience in urban development often lacked clear plans for ensuring their sustainability beyond implementation.

70. In its audit of environmental management in the United Nations Secretariat (2025/015), OIOS observed that, although the Secretariat had developed effective policies and tools for environmental management that were aligned with the 2030 Agenda for Sustainable Development, progress with implementation of the environmental management system was mixed across entities. There was a lack of entity-specific climate targets, environmental risk assessments and awareness initiatives, especially in non-peace operations.

71. In its audit of the United Nations Environment Programme secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (2025/016), OIOS found that the secretariat supported the delivery of knowledge products, assessments and capacity-building efforts that contributed to advancing sustainability objectives.

72. In its audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs (2024/085), OIOS found that the subprogramme effectively supported Member States in advancing the 2030 Agenda for Sustainable Development by facilitating intergovernmental processes, producing reports and assisting with participation of non-governmental organizations. However, there was a need to enhance work planning at the divisional level, improve performance and risk management and address deficiencies in information management systems.

73. In the audit of the climate action subprogramme at the United Nations Environment Programme (2025/002), OIOS found that the subprogramme's medium-term strategy and programme of work were aligned with the Sustainable Development Goals and the long-term objectives of the Paris Agreement on climate change.

74. In the thematic evaluation of United Nations partnerships with non-government entities in support of Member State achievement of climate-focused Sustainable Development Goals (IED-24-025), OIOS found that partnerships had played a positive role in accelerating progress on climate-focused goals by transferring knowledge and raising awareness of climate change and the need for action. However, the lack of a central repository and monitoring system for Secretariat partnerships made it challenging to track and assess the effectiveness of climate-focused partnerships across the Organization. OIOS advised programme managers to develop clear road maps for partnership work and engage in Secretariat-wide partnership platforms for information exchange, good practice sharing and joint work to address common challenges.

## **B. Coverage of other entities**

### **Office of the United Nations High Commissioner for Refugees**

75. During the reporting period, OIOS conducted 16 assignments focused on UNHCR country operations, procurement and supply chain and travel, issuing a total of 109 recommendations, including 7 rated as critical. Of these, 82 (75 per cent) addressed operational risks and 14 (13 per cent) were related to strategic risks. Further

details can be found in the OIOS annual report on its internal audit activities at UNHCR.

### United Nations Joint Staff Pension Fund

76. Pursuant to the relevant resolutions, including General Assembly resolutions [48/218 B](#), [74/263 A](#) and [75/246](#), OIOS remains the sole internal oversight body of the secretariat of the United Nations Joint Staff Pension Fund and its investments.

77. During the reporting period, OIOS conducted seven audit assignments focused on benefit processing, cybersecurity, business continuity, contributions and sustainable investing, issuing a total of 44 recommendations, of which 39 (89 per cent) were related to operational risks. Further details are contained in the OIOS annual report on its internal audit activities at the United Nations Joint Staff Pension Fund.

### Other non-Secretariat entities

78. OIOS issued 3 audit reports, 1 advisory report and 42 investigation reports to various non-Secretariat entities/organizations. A list of these activities is provided in the annex to the present report.

## VI. Status of OIOS recommendations

### A. Recommendations issued

79. OIOS issued 305 internal audit, inspection, evaluation and investigation reports, containing 576 recommendations, to 35 Secretariat entities and other organizations covered by its work (excluding those relating to peace operations). Almost all recommendations (573 out of 576, or 99.5 per cent) were accepted. Table 3 contains a list of those recommendations not accepted, none of which were classified as critical.

Table 3  
Recommendations not accepted, 1 July 2024–30 June 2025

<i>Entity</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Reason not accepted by entity</i>
UN-Habitat	UN-Habitat should strengthen financial oversight of its implementing partners by: (a) ensuring that all expenditures charged to projects are fully supported with adequate documentation; and (b) procurement policies are complied with to assure transparency and cost efficiency.	Financial	Entity resource constraints
ICSC	The ICSC secretariat should establish and implement its policy for periodic evaluations or assessments of its activities.	Governance	Entity considered that arrangements were already in place
Office of Information and Communications Technology	A confidential recommendation pertaining to strengthening organizational resilience and recovery planning.	Operations	Alternative approach applied by the entity

80. In addition, OIOS issued a further 489 reports containing 738 recommendations to entities involved in Secretariat peace operations. From 1 July 2024 to 30 June 2025, OIOS therefore issued a total of 1,314 recommendations, contained in 794 oversight reports, to all entities covered by its activities (see table 4).

Table 4  
Reports and recommendations issued, 1 July 2024 to 30 June 2025

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities<sup>a</sup></i>	<i>United Nations Joint Staff Pension Fund</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
<b>Reports issued</b>	<b>218</b>	<b>78</b>	<b>9</b>	<b>305</b>	<b>489</b>	<b>794</b>
Audit	34	21	7	62	46	108
Inspection and evaluation	8	–	–	8	10	18
Investigation	176	57	2	235	433	668
<b>Recommendations</b>	<b>352</b>	<b>178</b>	<b>46</b>	<b>576</b>	<b>738</b>	<b>1 314</b>
Audit	181	134	44	359	254	613
Inspection and evaluation	14	–	–	14	54	68
Investigation	157	44	2	203	430	633

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

## B. Status of recommendations

81. OIOS closed 1,523 recommendations during the reporting period (see table 5). Of those, 808 (53 per cent) were issued during the current period and 715 (47 per cent) were issued previously. A total of 1,000 recommendations were open as at 30 June 2025.

Table 5  
Status of open recommendations at 30 June 2025

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>United Nations Joint Staff Pension Fund</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
<b>Open as at 1 July 2024</b>	<b>541</b>	<b>204</b>	<b>49</b>	<b>794</b>	<b>415</b>	<b>1 209</b>
Critical	7	1	–	8	1	9
Important	534	203	49	786	414	1 200
<b>+ Issued, 1 July 2024–30 June 2025</b>	<b>352</b>	<b>178</b>	<b>46</b>	<b>576</b>	<b>738</b>	<b>1 314</b>
Critical	–	7	–	7	–	7
Important	352	171	46	569	738	1 307
<b>- Closed, 1 July 2024–30 June 2025</b>	<b>484</b>	<b>186</b>	<b>60</b>	<b>730</b>	<b>793</b>	<b>1 523</b>
Issued during the current period	205	67	18	290	518	808
Critical	–	–	–	–	–	–
Important	205	67	18	290	518	808
Issued during previous periods	279	119	42	440	275	715
Critical	2	1	–	3	–	3
Important	277	118	42	437	275	712
<b>Open as at 30 June 2025</b>	<b>409</b>	<b>196</b>	<b>35</b>	<b>640</b>	<b>360</b>	<b>1 000</b>
Critical	5	7	–	12	1	13
Important	404	189	35	628	359	987

82. Of the total of 1,000 OIOS recommendations open as at 30 June 2025, 506 (51 per cent) had been open for less than 12 months and 294 (29 per cent) for 12 to 24

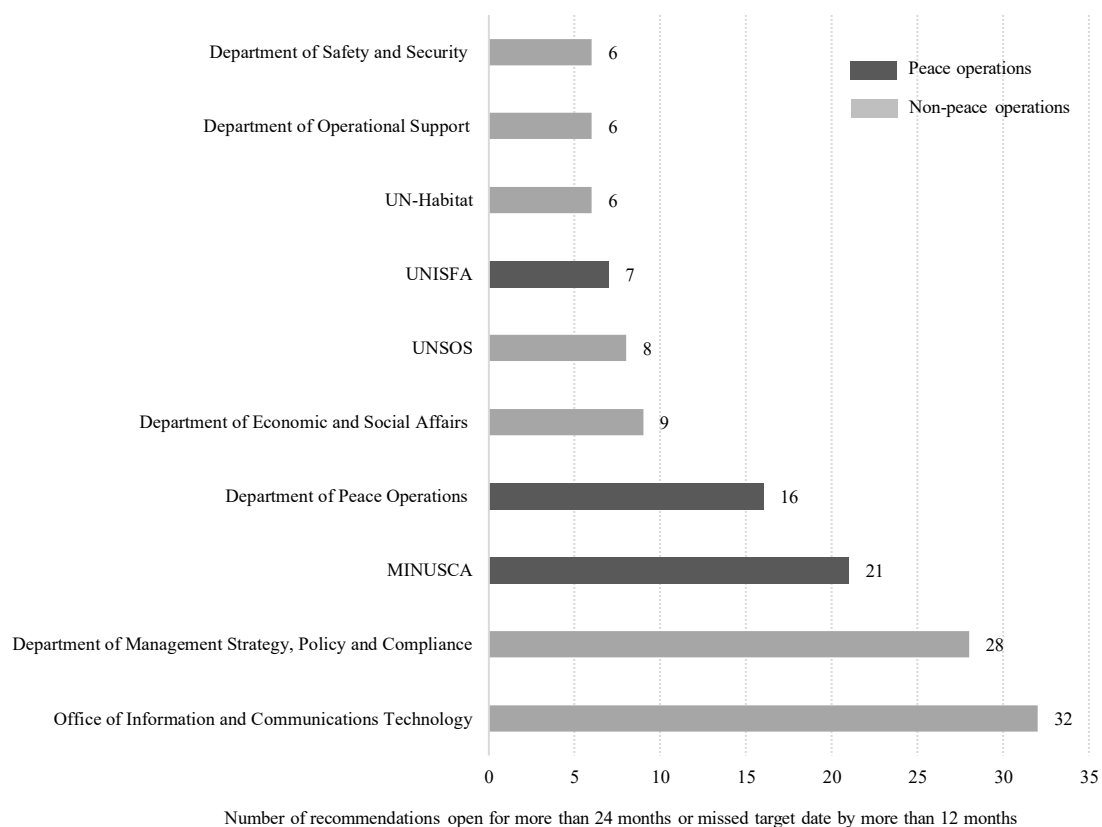
months. The remaining 200 (20 per cent) had been open for more than 24 months. Approximately 51 per cent (508) of the 1,000 recommendations currently open are still within their targeted date (that is, they are not yet due) for implementation.

83. OIOS engaged with management in assessing the progress made towards the implementation of long-outstanding recommendations and to agree on additional steps to ensure their implementation. This included identifying those recommendations that should be closed even though not fully implemented as originally recommended. Table 6 shows the top reasons for closure of such recommendations. The entities with the most remaining long-outstanding recommendations as at 30 June 2025 are shown in figure VIII.

Table 6  
Recommendations closed without implementation, 1 July 2024–30 June 2025

	<i>Issued in 2021 or earlier</i>	<i>Year of issuance</i>			<i>Total</i>
		<i>2022</i>	<i>2023</i>	<i>2024</i>	
<b>Rationale for non-implemented closure</b>					
Recommendation difficult to implement/no longer actionable	61	6	4	3	74
Substantial action has been taken even though the recommendation has not been fully implemented	19	4	1	3	27
The issue/subject has been covered in a subsequent audit/original recommendation merged into a new one	25	1	–	–	26
Structural changes in the organization/entity	7	2	7	–	16
Re-engineered processes	11	1	1	–	13
Alternative actions were taken to mitigate the risk	4	–	–	–	4
Changes in the risk profile of the audited entity/programme/process	1	2	–	–	3
Cost of implementing the recommendation potentially outweighs the benefit	2	1	–	–	3
Low-impact recommendation	1	1	–	–	2
<b>Total</b>	<b>131</b>	<b>18</b>	<b>13</b>	<b>6</b>	<b>168</b>

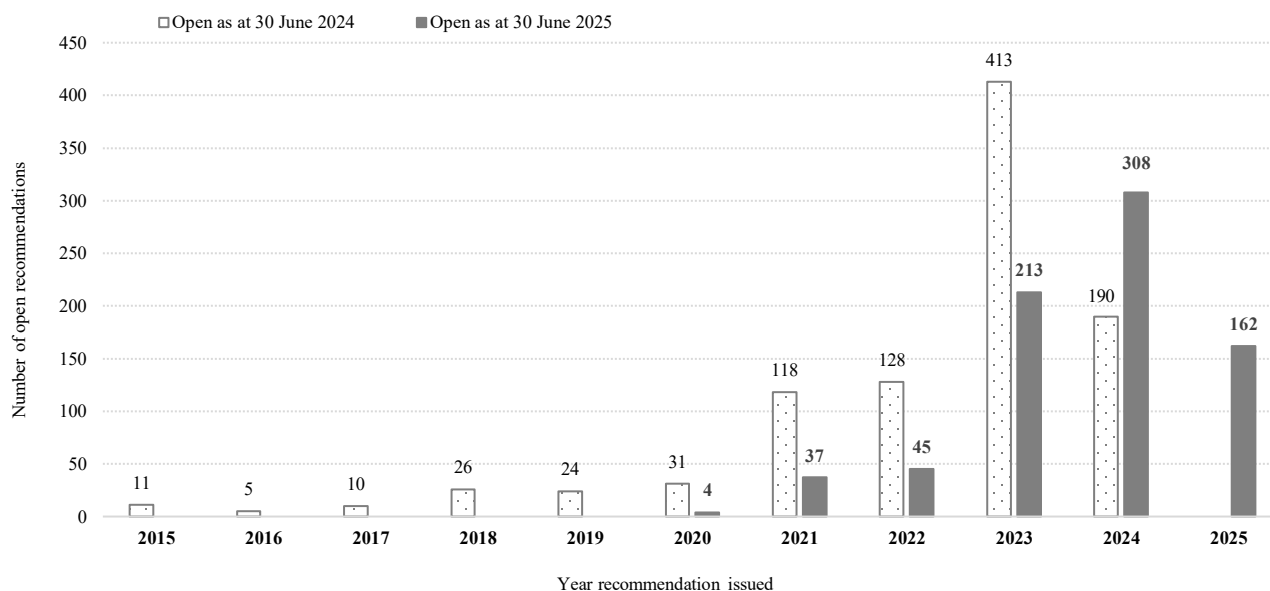
Figure VIII  
**Secretariat entities with the most long -outstanding recommendations, as at 30 June 2025**



84. The number and proportion of OIOS recommendations that have remained open for extended periods of time have declined, with the proportion standing at 4 per cent of currently open recommendations (a decrease of 5 percentage points since 30 June 2024). As shown in figure IX, as at 30 June 2025, 41 recommendations had been issued to Secretariat entities more than four years previously (that is, issued in 2021 or earlier), compared with the 107 as at 30 June 2024 that had been issued in 2020 or earlier.

Figure IX

**Open audit and evaluation recommendations to Secretariat entities as at 30 June 2025 as compared with 30 June 2024, by year issued**



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

85. 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.

86. There were no critical recommendations issued to Secretariat entities during the reporting period.

## VII. Recommendations with financial implications

87. A summary of audit recommendations with financial implications is provided in tables 6 and 7. 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.

88. Audit recommendations with financial implications issued during the reporting period included an estimated \$4,182,500 in potential recoveries (see table 7). In addition, \$125,925 in recoveries were realized during the same period (see table 8).

Table 7  
**Audit recommendations with estimated financial implications, 1 July 2024 to 30 June 2025**  
 (United States dollars)

<i>Entity</i>	<i>Report number</i>	<i>Description</i>	<i>Estimated amount<sup>a</sup></i>
<b>Secretariat (excluding peace operations)</b>			
Department of Safety and Security	2025/017	Recovery related to incorrect residential security measures payments	9 967
ECA	2025/017	Recovery related to incorrect residential security measures payments	629 766
United Nations Office to the African Union	2025/017	Recovery related to incorrect residential security measures payments	62 231
<b>Secretariat (peace operations)</b>			
MONUSCO	2024/093	Recovery related to overpaid entitlements	150 739
UNAMA	2025/005	Recovery related to overpaid entitlements	8 407
		Recovery related to overpayment of danger pay	16 155
UNAMI	2024/078	Recovery related to overpaid entitlements	26 598
		Recovery related to overpayment of danger pay	31 988
UNIFIL	2024/070	Recovery related to overpayment of danger pay	106 030
UNISFA	2024/040	Recovery related to overpaid entitlements	51 612
		Recovery related to overpayment of danger pay	155 811
		Recovery related to incorrect time and attendance	229 581
		Recovery related to overpaid daily subsistence allowance	21 690
UNMISS	2024/092	Recovery related to overpayment of danger pay	151 743
UNSOS	2024/094	Recovery related to overpayment of danger pay	414 452
<b>Other entities</b>			
ICSC	2024/098	Recovery related to travel overpayments	20 367
UNHCR	2024/096	Recovery related to overpayments to partners in Egypt	1 800 000
	2024/099	Recovery related to overpayments to partners in Ethiopia	276 363
	2024/076	Recovery related to overpayments to partners in Somalia	19 000
<b>Total<sup>b</sup></b>			<b>4 182 500</b>

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

<sup>b</sup> Does not include additional opportunity identified in report 2024/090 to earn prompt payment discounts of up to \$857,000 under five systems contracts.

Table 8  
**Audit recommendations with realized financial implications, 1 July 2024 to 30 June 2025**  
 (United States dollars)

<i>Entity</i>	<i>Report number</i>	<i>Description</i>	<i>Realized amount</i>
<b>Secretariat (peace operations)</b>			
UNAMA	2025/005	Recovery related to overpayment of danger pay	99 327
UNAMI	2024/078	Recovery related to overpaid entitlements	26 598
<b>Total</b>			<b>125 925</b>

## **VIII. Mandated reporting requirements**

### **A. Construction activities**

89. Pursuant to General Assembly resolutions [71/272 A](#), [74/263 X](#) and [75/253 X](#), OIOS continues to provide oversight on the renovation of Africa Hall at the Economic Commission for Africa premises in Addis Ababa and on the seismic mitigation retrofit and life-cycle replacements project at ESCAP premises in Bangkok. Information on the key findings is contained in paragraphs 44 and 45 of the present report.

### **B. Procurement**

90. Pursuant to the relevant resolutions, including General Assembly resolutions [73/275](#), [74/256](#) and [75/247](#), OIOS continues to strengthen its focus on the monitoring of procurement activities. Recent findings are discussed in paragraphs 39 to 51 of the present report.

### **C. Other reports**

91. OIOS issued one triennial review evaluation report to governing bodies (paragraph 21).

## Annex

### Reports issued from 1 July 2024 to 30 June 2025

From 1 July 2024 to 30 June 2025, OIOS issued 305 oversight reports (excluding those relating to peace operations), comprising 2 evaluation reports to the General Assembly, 57 internal audit reports, 5 audit advisory reports, 150 investigation reports, 65 investigation closure notices, 20 investigation advisory reports and 6 evaluation reports. OIOS also issued the report on the activities of OIOS for the period from 1 July 2023 to 30 June 2024 and its addendum to the General Assembly (see table A).

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

<i>Symbol</i>	<i>Issue date</i>	<i>Subject</i>
<a href="#">A/79/309 (Part I) and A/79/309 (Part I)/Add.1</a>	9 August 2024 12 August 2024	Activities of the Office of Internal Oversight Services for the period from 1 July 2023 to 30 June 2024
<a href="#">E/AC.51/2025/2</a>	19 February 2025	Triennial review of the implementation of recommendations made by the Committee for Programme and Coordination at its sixty-second session on the evaluation of the Economic Commission for Latin America and the Caribbean: subprogramme 3 – Macroeconomic policies and growth
<a href="#">A/80/65</a>	24 February 2025	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives for 2022–2023

#### 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>
<b>Secretariat</b>				
Department of Economic and Social Affairs	24 December 2024	Audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs (2024/085)	–	5
	24 December 2024	Review of the project to modernize the United Nations data portal in the Department of Economic and Social Affairs (Advisory)	–	–
Department of Global Communications	26 December 2024	Audit of management of the campaigns and country operations subprogramme in the Department of Global Communications (2024/089)	–	4
Department of Management Strategy, Policy and Compliance,	27 December 2024	Audit of the travel process at the United Nations Headquarters in New York (2024/095)	–	5
	26 June 2025	Audit of environmental management in the United Nations Secretariat (2025/015)	–	9

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
Department of Operational Support				
Department of Operational Support	26 December 2024	Audit of procurement and management of selected engineering systems contracts (2024/090)	–	2
Department of Operational Support	26 March 2025	Final audit memorandum: audit of cybersecurity preparedness at the Department of Operational Support (AT2023-615-01)	–	4
	28 April 2025	Audit of the management of strategic deployment stocks (2025/006)	–	4
Department of Operational Support, Office of Information and Communications Technology	30 June 2025	Audit of the Umoja Uniformed Capabilities Management System (2025/024)	–	3
Department of Safety and Security, ECA, United Nations Office to the African Union	27 June 2025	Audit of residential security measures in Ethiopia (2025/017)	–	8
ECA	27 June 2025	Audit of the management of the Economic Commission for Africa subregional office for North Africa (2025/022)	–	11
	30 June 2025	Audit of the Africa Hall renovation project in the Economic Commission for Africa (2025/025)	–	4
ECLAC	2 June 2025	Audit of administrative processes in the Economic Commission for Latin America and the Caribbean (2025/008)	–	7
Executive Office of the Secretary-General	17 February 2025	Report on senior leadership recruitment in the United Nations Secretariat (Advisory)	–	–
ESCAP	27 June 2025	Audit of the seismic mitigation retrofit and life-cycle replacements project in the Economic and Social Commission for Asia and the Pacific (2025/018)	–	1
IRMCT	6 November 2024	Audit of continuing residual activities at the International Residual Mechanism for Criminal Tribunals (2024/054)	–	2
Office for the Coordination of Humanitarian Affairs	1 October 2024	Audit of human resources management in the Office for the Coordination of Humanitarian Affairs (2024/046)	–	9
	31 October 2024	Audit of the operations of the Office for the Coordination of Humanitarian Affairs in South Sudan (2024/052)	–	6
OHCHR	9 July 2024	Audit of the Office of the High Commissioner for Human Rights office in Mexico (2024/034)	–	6
	20 November 2024	Audit of human resources management at the Office of the United Nations High Commissioner for Human Rights (2024/058)	–	8

Entity	Issue date	Subject	Number of recommendations	
			Critical	Important
	26 June 2025	Report on information and communications technology at the Office of the United Nations High Commissioner for Human Rights (Advisory)	–	–
Office of Information and Communications Technology <sup>a</sup>	2 December 2024	Final audit memorandum: audit of cybersecurity preparedness in the Department of Management Strategy, Policy and Compliance (AT2023-510-01)	–	7
	8 November 2024	Final audit memorandum: audit of cybersecurity preparedness at the Office of Information and Communications Technology (AT2023-517-01)	–	8
	24 December 2024	Follow-up review of the implementation of previous audit recommendations pertaining to information and communications technology governance in the United Nations Secretariat (2024/083)	–	3
UNCTAD	24 December 2024	Audit of the identity management system in the United Nations Secretariat (2024/086)	–	9
	20 December 2024	Audit of the Division on Investment and Enterprise at the United Nations Conference on Trade and Development (2024/077)	–	6
UNEP	25 July 2024	Audit of the United Nations Environment Programme secretariat of the Convention on the Conservation of Migratory Species of Wild Animals (2024/036)	–	5
	16 September 2024	Audit of projects in the Industry and Economy Division of the United Nations Environment Programme (2024/043)	–	3
	1 March 2025	Audit of the climate action subprogramme at the United Nations Environment Programme (2025/002)	–	5
UN-Habitat	26 June 2025	Audit of the United Nations Environment Programme secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (2025/016)	–	2
	27 June 2025	Audit of management of implementing partners at the United Nations Human Settlements Programme (2025/020)	–	11
UNODC	21 October 2024	Audit of the United Nations Office on Drugs and Crime Regional Office for Eastern Africa (2024/050)	–	9
	10 June 2025	Audit of research and analysis at the United Nations Office on Drugs and Crime (2025/011)	–	9
United Nations Office at Nairobi	12 February 2025	Audit of renovation and expansion of conference facilities at the United Nations Office at Nairobi (2025/001)	–	1
<b>Other organizations</b>				
ICSC	30 December 2024	Audit of governance and control environment in the secretariat of the International Civil Service Commission (2024/098)	–	8
ITC	24 December 2024	Report on the delegation of authority framework at the International Trade Centre (Advisory)	–	–
UNHCR	12 November 2024	Audit of arrangements for acquisition and management of office premises at the Office of the United Nations High Commissioner for Refugees (2024/055)	–	5

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	13 November 2024	Audit of the use of the Profile Global Registration System at the Office of the United Nations High Commissioner for Refugees (2024/056)	–	8
	3 December 2024	Audit of adequacy and effectiveness of supply chain structure and staffing in UNHCR (2024/060)	–	6
	19 December 2024	Audit of private sector engagement at the Office of the United Nations High Commissioner for Refugees (2024/072)	–	6
	20 December 2024	Audit of operations in Somalia for the Office of the United Nations High Commissioner for Refugees (2024/076)	–	10
	24 December 2024	Audit of the operations in Libya for the Office of the United Nations High Commissioner for Refugees (2024/088)	–	7
	26 December 2024	Audit of operations in Central African Republic for the Office of the United Nations High Commissioner for Refugees (2024/091)	–	8
	27 December 2024	Audit of operations in Egypt for the Office of the United Nations High Commissioner for Refugees (2024/096)	–	9
	30 December 2024	Audit of the implementation of COMPASS, the results-based management system at the Office of the United Nations High Commissioner for Refugees (2024/097)	2	5
	30 December 2024	Audit of operations in Ethiopia for the Office of the United Nations High Commissioner for Refugees (2024/099)	3	7
	30 December 2024	Audit of the management of funded partners in Ethiopia for the Office of the United Nations High Commissioner for Refugees (2024/100)	2	3
	24 March 2025	Review of the implementation of audit recommendations at UNHCR (Advisory)	–	–
	4 June 2025	Audit of official travel at the Office of the United Nations High Commissioner for Refugees (2025/009)	–	7
	27 June 2025	Audit of the implementation of CashAssist in UNHCR operations (2025/019)	–	4
	27 June 2025	Audit of the operations in Kenya for the Office of the United Nations High Commissioner for Refugees (2025/023)	–	9
	30 June 2025	Audit of the operations in Afghanistan for the Office of the United Nations High Commissioner for Refugees (2025/027)	–	8
UNICRI	6 December 2024	Audit of programme management at the United Nations Interregional Crime and Justice Research Institute (2024/061)	–	6
UNITAR	13 August 2024	Audit of the United Nations Institute for Training and Research (2024/039)	–	6
UNU	10 June 2025	Audit of mainstreaming of gender and human rights at the United Nations University (2025/010)	–	5

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
<b>United Nations Joint Staff Pension Fund</b>				
United Nations Joint Staff Pension Fund – secretariat	30 July 2024	Audit of benefit processing in the Pension Administration of the United Nations Joint Staff Pension Fund (2024/038)	–	6
	10 September 2024	Audit of business continuity and disaster recovery at the Pension Administration of the United Nations Joint Staff Pension Fund (2024/042)	–	7
	17 December 2024	Audit of the Digital Certificate of Entitlement system in the Pension Administration of the United Nations Joint Staff Pension Fund (2024/067)	–	6
	17 December 2024	Audit of participation procedures and recording of contributions in the Pension Administration of the United Nations Joint Staff Pension Fund (2024/068)	–	6
	23 June 2025	Audit of deferred retirement benefits and restoration of prior contributory service in the Pension Administration of the United Nations Joint Staff Pension Fund (2025/014)	–	6
United Nations Joint Staff Pension Fund – Office of Investment Management	19 December 2024	Audit of cybersecurity preparedness in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2024/074)	–	7
	30 December 2024	Audit of sustainable investing in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2024/102)	–	6

<sup>a</sup> The Office of Information and Communications Technology has dual reporting lines to the Department of Management Strategy, Policy and Compliance and the Department of Operational Support.

### 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>
<b>Secretariat</b>			
OHCHR	20 February 2025	Evaluation of the Office of the United Nations High Commissioner for Human Rights (OHCHR) (IED-24-013)	4
United Nations Secretariat	17 January 2025	Thematic evaluation of SDG climate-focused partnerships (IED-24-025)	–
	8 April 2025	Evaluation synthesis on disability inclusion (IED-24-006)	–
Development Coordination Office	19 December 2024	Evaluation of the resident coordinator system in complex settings (IED-24-029)	4
Office of Counter-Terrorism	21 May 2025	Evaluation of the United Nations Office of Counter-Terrorism (IED-25-008)	5
UNODC	29 July 2024	Triennial Review of the implementation of recommendations on the programme evaluation of the United Nations Office on Drugs and Crime (IED-24-015)	–

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

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
<b>Secretariat</b>		
Development Coordination Office	9 July 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	29 July 2024	Closure report on abuse of authority by a staff member
	31 July 2024	Investigation report on prohibited conduct by a staff member
	20 August 2024	Investigation report on misconduct by a staff member on secondment
	20 August 2024	Advisory report on accountability
	2 October 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	14 October 2024	Investigation report on sexual harassment by a staff member
	10 December 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	8 January 2025	Closure report on procurement irregularities by a staff member
	17 January 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
	22 January 2025	Investigation report on prohibited conduct by a staff member
	24 January 2025	Closure report on allegations of failure to comply with private legal obligations by a former staff member
	21 March 2025	Investigation report on prohibited conduct by a staff member
	12 May 2025	Investigation report on prohibited conduct by a staff member
18 June 2025	Note to file on a report of possible unsatisfactory conduct by a staff member	
Department of Economic and Social Affairs	29 July 2024	Investigation report on prohibited conduct by a staff member
	26 February 2025	Investigation report on false certification of home leave by a staff member
	15 May 2025	Investigation report on unauthorized outside activities and conflicts of interest
Department for General	20 August 2024	Note to file on possible unsatisfactory conduct by non-United Nations personnel

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
Assembly and Conference Management	14 October 2024	Investigation report on possible unsatisfactory conduct by a staff member
	20 November 2024	Investigation report on prohibited conduct by a staff member
	20 May 2025	Closure report on a report of fraud by staff members
Department of Global Communications	24 July 2024	Investigation report on false certification by a staff member
	29 November 2024	Completion memorandum on assault and sexual harassment by accredited media personnel
	13 June 2025	Investigation memorandum into racially abusive comments by non-United Nations personnel attending a United Nations conference
	16 May 2025	Investigation report on prohibited conduct by a staff member
Department of Management Strategy, Policy and Compliance	24 July 2024	Investigation report on arrest and criminal conviction of a staff member
	31 October 2024	Investigation report on making false statements and failing to comply with directions of security personnel by a staff member
	21 January 2025	Investigation report on prohibited conduct by a staff member
Department of Operational Support	29 August 2024	Investigation report on unauthorized outside activity by a staff member
	29 November 2024	Advisory on procurement activities
	17 December 2024	Closure report on prohibited conduct by former staff members
	22 January 2025	Investigation report on altercation between two staff members
Department of Safety and Security	9 July 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	12 July 2024	Closure report on prohibited conduct by a staff member
	15 July 2024	Note to file on a report of possible unsatisfactory conduct by staff members
	15 August 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	13 September 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	30 September 2024	Investigation report on prohibited conduct by a staff member
	30 September 2024	Advisory report on the management of explosive material

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	3 October 2024	Investigation report on unsatisfactory conduct by a staff member
	10 October 2024	Advisory on reporting complaints of sexual harassment
	11 October 2024	Investigation report on sexual harassment by a staff member
	5 November 2024	Closure report on physical assault by staff members
	20 November 2024	Investigation report on unauthorized outside activity, fraud and failure to inform the Organization about criminal proceedings by a staff member
	20 November 2024	Advisory on the monitoring of conditions imposed on appointment and staff members' mental health
	20 December 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	23 January 2025	Investigation report on assault by a former staff member
	23 January 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
	14 February 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
	28 February 2025	Investigation report on prohibited conduct by a staff member
	11 March 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
	17 April 2025	Investigation report on medical insurance fraud by a former staff member
	13 May 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
	25 June 2025	Investigation report on prohibited conduct by a staff member
ECA	27 August 2024	Closure report on harassment and malicious allegations by a staff member
	27 August 2024	Advisory on reporting allegations of unsatisfactory conduct
	18 September 2024	Investigation report on discriminatory comments by a staff member
	19 February 2025	Investigation report on unsatisfactory conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	19 February 2025	Advisory on the lack of oversight of the use of official vehicles
ECE	24 January 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
ECLAC	29 August 2024	Investigation report on fraud by a staff member
	17 September 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	20 September 2024	Investigation report on misrepresentation in a job application by a staff member
	10 October 2024	Investigation report on prohibited conduct by a staff member
	28 February 2025	Investigation report on prohibited conduct implicating a staff member
	28 February 2025	Advisory regarding a report of possible prohibited conduct
	30 May 2025	Investigation report on prohibited conduct by a consultant
ESCAP	20 September 2024	Investigation report on prohibited conduct by a staff member
	20 September 2024	Advisory in relation to a report on possible prohibited conduct
ESCWA	30 July 2024	Investigation report on misconduct by a staff member
	29 August 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	19 November 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	28 February 2025	Closure report on unsatisfactory conduct by staff members
	28 February 2025	Closure report on unsatisfactory conduct by staff members
	28 April 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
Office for the Coordination of Humanitarian Affairs	31 October 2024	Completion memorandum on fraud and misappropriation of donor project funds
	31 October 2024	Completion memorandum on fraud and misappropriation of donor project funds
	31 October 2024	Completion memorandum on fraud and misappropriation of donor project funds

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	31 October 2024	Completion memorandum on fraud and misappropriation of donor project funds
	31 October 2024	Completion memorandum on fraud and misappropriation of donor project funds
	31 October 2024	Completion memorandum on fraud and misappropriation of donor project funds
	11 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	11 December 2024	Closure report on misconduct implicating a staff member
	11 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	20 December 2024	Note to file on possible unsatisfactory conduct by a United Nations Volunteer
	27 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	27 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	27 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	27 December 2024	Completion memorandum on sexual exploitation and abuse implicating an employee of an implementing partner
	31 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	31 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	31 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	31 December 2024	Completion memorandum on fraud and misappropriation of donor project funds
	18 February 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
	19 February 2025	Advisory on non-humanitarian use of United Nations Humanitarian Air Service flights
	26 February 2025	Investigation report on unsatisfactory conduct by a staff member
	28 February 2025	Completion memorandum on fraud and misappropriation of donor project funds
	15 April 2025	Investigation report on prohibited conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	17 April 2025	Completion memorandum on fraud and misappropriation of donor project funds
	17 April 2025	Completion memorandum on fraud and misappropriation of donor project funds
	17 April 2025	Investigation report on unsatisfactory conduct by a staff member
	30 April 2025	Investigation report on prohibited conduct by a staff member
	16 May 2025	Completion memorandum on fraud and misappropriation of donor project funds
	20 May 2025	Completion memorandum on the review of fraud and misappropriation of donor project funds
	20 May 2025	Completion memorandum on fraud and misappropriation of donor project funds
	21 May 2025	Completion memorandum on alleged fraud and misappropriation of donor project funds
	21 May 2025	Completion memorandum on fraud and misappropriation of donor project funds
	28 May 2025	Completion memorandum on fraud and misappropriation of donor project funds
	28 May 2025	Advisory on capacity assessments of potential implementing partners
	30 May 2025	Completion memorandum on collusion implicating an implementing partner
	30 May 2025	Completion memorandum on fraud and misappropriation of donor project funds
	30 May 2025	Advisory on capacity assessments of potential implementing partners and the timing of financial spot checks
	30 May 2025	Completion memorandum on fraud and misappropriation of donor project funds
	10 June 2025	Completion memorandum on fraud and misappropriation of donor project funds
	13 June 2025	Completion memorandum on sexual exploitation and abuse by an employee of an implementing partner
	13 June 2025	Completion memorandum on sexual exploitation and abuse by a former employee of an implementing partner
	18 June 2025	Completion memorandum on fraud and misappropriation of donor project funds
	18 June 2025	Completion memorandum on fraud and misappropriation of donor project funds

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	20 June 2025	Completion memorandum on alleged sexual exploitation and abuse by employees of an implementing partner
	20 June 2025	Completion memorandum on fraud and misappropriation of donor project funds
OHCHR	11 October 2024	Investigation report on unsatisfactory conduct by a staff member
	16 October 2024	Investigation report on unsatisfactory conduct by a staff member
	31 October 2024	Investigation report on unsatisfactory conduct by a staff member
	17 December 2024	Investigation report on prohibited conduct by a staff member
	18 February 2025	Completion memorandum on a request for protection against retaliation by a staff member
	9 April 2025	Investigation report into a request for protection against retaliation by a staff member
	17 April 2025	Investigation report on medical insurance fraud by a staff member
	29 April 2025	Investigation report on misconduct implicating a former United Nations consultant
	29 April 2025	Advisory on the response to reports of inappropriate use of social media
	25 June 2025	Investigation report on prohibited conduct by a staff member
OIOS	25 July 2024	Closure report on entitlement fraud by a staff member
	9 August 2024	Investigation report on prohibited conduct by a staff member
UNCTAD	18 September 2024	Closure report on prohibited conduct by a staff member
	23 September 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	26 February 2025	Investigation report on prohibited conduct by a staff member
United Nations Office for Disaster Risk Reduction	20 January 2025	Closure report on unauthorized outside activities and conduct unbecoming of a staff member
UNEP	29 August 2024	Investigation report on prohibited conduct by a staff member
	29 August 2024	Completion memorandum on prohibited conduct implicating an associate

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	23 September 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	31 December 2024	Completion memorandum on the assessment of unauthorized outside activities by staff members
	23 January 2025	Note to file on a report implicating an associate
	3 March 2025	Closure report on false reporting by a staff member
	30 May 2025	Advisory on irregularities in the contracting of a consultant
	30 May 2025	Completion memorandum on allegations of procurement irregularities
	13 June 2025	Investigation report on the falsification of a document by affiliated personnel
	13 June 2025	Investigation report on unauthorized outside activities by a staff member
	25 June 2025	Investigation report on prohibited conduct implicating a staff member
United Nations Global Compact	20 September 2024	Investigation report on prohibited conduct by a staff member
UN-Habitat	30 October 2024	Investigation report on serious misconduct by a staff member
Office of Counter-Terrorism	12 August 2024	Note to file on a report of possible unsatisfactory conduct by a consultant
	21 March 2025	Investigation report on prohibited conduct by a staff member
	21 March 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
UNODC	24 July 2024	Closure report on misconduct by a staff member
	20 September 2024	Closure report on prohibited conduct by a staff member
	4 October 2024	Closure report on conflicts of interest by staff members
	10 October 2024	Investigation report on prohibited conduct by a staff member
	18 October 2024	Investigation report on procurement irregularities by a staff member
	31 October 2024	Closure report on sexual harassment implicating a staff member
	17 December 2024	Investigation report on entitlement fraud by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	19 December 2024	Closure report on misuse of programme funds by a former staff member
	19 December 2024	Advisory on approval and documentation of official travel
	30 April 2025	Investigation report on unauthorized outside activities by a former staff member
	20 June 2025	Investigation report on misconduct by a staff member
	25 June 2025	Investigation report on misconduct by a staff member
	25 June 2025	Advisory on management intervention
United Nations Office at Geneva	30 September 2024	Investigation report on gross negligence by a staff member
	30 September 2024	Investigation report on misrepresentation in Personal History Profile and failure to make relevant disclosures by a staff member
	8 November 2024	Closure report on misconduct by a staff member
	7 January 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
	28 March 2025	Closure notice on possible medical insurance fraud by a retired staff member
	9 April 2025	Investigation report on failure to report an arrest and conviction by a staff member
	9 April 2025	Advisory on approval of certified sick leave
	20 May 2025	Investigation report on unsatisfactory conduct by a staff member
United Nations Office at Nairobi	30 July 2024	Closure report on fraudulent invoicing by affiliated personnel
	31 July 2024	Closure report on security breach and prohibited conduct by staff members
<b>Other entities</b>		
ICAO	10 September 2024	Closure report on reported criminal conduct by former staff members
	20 September 2024	Investigation report on unsatisfactory conduct by a staff member
	4 October 2024	Closure report on anonymous emails
	31 October 2024	Closure report on harassment by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	14 February 2025	Addendum to closure report on anonymous emails
	19 February 2025	Investigation report on sexual harassment by a consultant
	19 February 2025	Advisory report on sexual harassment by a consultant
	9 May 2025	Note to file on a report of possible unsatisfactory conduct by a staff member
	21 May 2025	Addendum to closure report on anonymous emails
	5 June 2025	Note to-file on a report of possible unsatisfactory conduct by a staff member
Independent Investigative Mechanism for Myanmar	26 November 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
ITC	20 September 2024	Investigation report on unsatisfactory conduct by a staff member
	14 October 2024	Closure report on conflict of interest by a staff member
	28 October 2024	Investigation report on conflict of interest and favouritism by a staff member
UNFPA	10 October 2024	Closure report on misconduct by a staff member
	5 April 2025	Investigation report on misconduct by a staff member
UNOPS	10 April 2025	Completion memorandum on request for assistance in gathering documentation
	15 April 2025	Completion memorandum on report implicating two staff members
UNITAR	18 June 2025	Completion memorandum on the misappropriation of funds by an implementing partner
UNRWA	31 July 2024	Investigation report on unsatisfactory conduct by a staff member (19 reports)
UN-Women	3 July 2024	Note to file on a report of possible unsatisfactory conduct by a staff member
	24 July 2024	Investigation report on prohibited conduct by a staff member
	31 July 2024	Completion memorandum on fraud and misappropriation of donor project funds by an implementing partner
	31 July 2024	Advisory report on the selection and monitoring of implementing partners

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	11 December 2024	Completion memorandum on fraud and misappropriation of donor project funds by an implementing partner
	11 February 2025	Completion memorandum on fraud and misappropriation of donor project funds by an implementing partner
	13 January 2025	Closure report on misuse of resources and physical assault by a staff member
	13 February 2025	Completion memorandum on fraud and misappropriation of donor project funds by an implementing partner
	19 February 2025	Investigation report on unsatisfactory conduct by a staff member
	19 February 2025	Investigation report on misuse of assets and failure to cooperate with an authorized investigation by a staff member
	26 February 2025	Closure report on corruption by a staff member
	26 February 2025	Completion memorandum on fraud and misappropriation of donor project funds by an implementing partner
	4 March 2025	Advisory on monitoring of an implementing partner
	20 May 2025	Investigation report on fraud by a staff member
	18 June 2025	Investigation report on criminal charges and prohibited conduct by a former staff member
WFP	25 November 2024	Completion memorandum on assessment of a complaint implicating a staff member
	24 February 2025	Completion memorandum on request for assessment of complaints implicating staff members
	24 February 2025	Completion memorandum on request for assessment of complaints implicating staff members
	20 May 2025	Investigation report on abusive conduct by a staff member
<b>United Nations Joint Staff Pension Fund</b>		
	13 March 2025	Investigation report on prohibited conduct by a staff member
	17 April 2025	Investigation report on fraud by a former staff member at another United Nations entity