



Executive Board of the United Nations
Human Settlements Programme
Second session of 2026
Nairobi, 24 and 25 November 2026
Items 7 (a) and 7 (b) of the provisional agenda*

Reports from relevant oversight bodies:
Report of the Office of Internal Oversight Services
Report of the Ethics Office

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

Note by the secretariat

I. Introduction

1. In paragraph 9 of its decision 2026/4,¹ the Executive Board of the United Nations Human Settlements Programme (UN-Habitat) decided to include on the provisional agenda of its second session of 2026 an item on reports from relevant United Nations oversight bodies.
2. The present document provides an overview of UN-Habitat engagement with the Office of Internal Oversight Services (OIOS) during the period 1 July 2025–30 June 2026 and with the Ethics Office during the period 1 January–31 December 2025, along with information about related actions by UN-Habitat.

II. UN-Habitat engagement with the Office of Internal Oversight Services during the period 1 July 2025–30 June 2026

3. OIOS was established by the General Assembly pursuant to resolution 48/218B of 29 July 1994 to enhance oversight in the United Nations Secretariat. 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.
4. As a part of the United Nations Secretariat, UN-Habitat is covered by OIOS oversight activities.

A. Audit activities

5. Table 1 lists the audit activities conducted by OIOS during the reporting period, along with their status.

* HSP/EB.2026/17.

¹ The decisions adopted by the Executive Board at its first session of 2026 are set out in document HSP/EB.2026/16.

Table 1
Audit activities conducted by OIOS during the reporting period 1 July 2025–30 June 2026

<i>Audit assignment</i>	<i>Status</i>
Audit of UN-Habitat operations in Burkina Faso, Guinea-Bissau and Senegal (assignment no. AA2025-250-01)	Completed
Audit of the External Relations and Partnership Branch of UN-Habitat (assignment no. AA2025-250-02)	Ongoing

Overview of the audit of operations of the United Nations Human Settlements Programme in Burkina Faso, Guinea-Bissau and Senegal

6. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management, and control processes in the management of UN-Habitat operations in Burkina Faso, Guinea-Bissau and Senegal. The OIOS audit conducted in Burkina Faso, Guinea-Bissau and Senegal covered the period 1 January 2022–30 April 2025 and covered: (a) strategic management and governance; (b) project management; (c) finance, procurement and human resources management; and (d) adequacy of systems, practices and processes for managing data.

7. The audit concluded that strategic management, project monitoring, risk management, data quality and administrative controls in all three country offices needed significant strengthening. However, no evidence of fraud or misuse of funds was reported, and site visits confirmed that project activities and infrastructure were being delivered. UN-Habitat has accepted all the recommendations and has committed to implementing corrective measures through 2026–2027.

8. UN-Habitat made good progress in implementing OIOS recommendations during the period 1 July 2025–30 June 2026, as is shown in table 2.

Table 2
Status of implementation of OIOS audit recommendations as at 30 June 2026

Number of recommendations	25
Number of closed recommendations	15
Number of open recommendations	10

B. Evaluation activities

9. The Independent Evaluation Unit of UN-Habitat is the focal point office for OIOS evaluation activities, which mainly cover the normative, programmatic and operational areas of Secretariat entities. During the reporting period, OIOS carried out two Secretariat-wide evaluations in which UN-Habitat participated (see table 3).

Table 3
OIOS evaluations during the reporting period 1 July 2025–30 June 2026

<i>Entity evaluated</i>	<i>Report no.</i>	<i>Evaluation topic</i>	<i>Status</i>
Secretariat	E/AC.51/2026/4	Triennial review of the implementation of recommendations made by the Committee for Programme and Coordination at its sixty-third session on the thematic evaluation of United Nations Secretariat support to the Sustainable Development Goals	Issued 24 Feb. 2026
Secretariat	IED-26-018	Thematic evaluation of youth engagement in the United Nations Secretariat	Ongoing

10. In addition, OIOS provided strategic evaluation support to United Nations Secretariat entities, including UN-Habitat, on establishing evaluation capacity.

11. During the reporting period, UN-Habitat began implementing nine recommendations from two OIOS evaluations, including six recommendations from a midterm evaluation of the UN-Habitat strategic plan for 2020–2025, completed in April 2024, and three recommendations from an evaluation of the regular programme of technical cooperation, completed in February 2024.

C. Investigation activities

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

13. During the period 1 September 2025–31 August 2026, OIOS referred to UN-Habitat 7 cases concerning possible unsatisfactory conduct and 27 ethics-related inquiries from UN-Habitat staff. The 27 ethics-related inquiries pertained to employment disputes, misconduct in connection with reporting procedures, outside activities, conflicts of interest, the financial disclosure programme, gifts and honours, and protection against retaliation. In response to the requests for ethics-related information and the reports of possible unsatisfactory conduct, UN-Habitat provided input and took appropriate action in accordance with the relevant ethical framework and the applicable regulations, rules and administrative instructions of the United Nations.

III. UN-Habitat ethics-related activities during the period 1 September 2025–31 August 2026

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

15. The report of the Ethics Office on its activities in 2025² was transmitted by the Secretary-General to the General Assembly pursuant to Assembly resolutions 60/254 and 77/278. The report covers the entire Secretariat, including UN-Habitat, peacekeeping operations and other United Nations entities that, through institutional arrangements and on a temporary basis, receive ethics-related services from the Ethics Office.

16. The ethics-related activities of UN-Habitat are summarized below:

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

(b) *United Nations financial disclosure programme.* The Legal Office, as the UN-Habitat focal point for the financial disclosure programme, in coordination with the Ethics Office, provides information on UN-Habitat staff members who are mandated to participate in the financial disclosure programme. For the year 2025, a total of 22 staff members participated in the financial disclosure programme and successfully submitted their financial disclosure statements to the Ethics Office to ensure compliance with their financial disclosure filing obligations. The Ethics Office later shared a report on compliance by UN-Habitat confirming 100 per cent compliance and no findings of any conflict of interest.

(c) *Training, education and outreach.* In 2025, some 90 per cent of UN-Habitat personnel participated in the leadership dialogue developed by the Ethics Office on the topic “Demonstrating the United Nations values through our behaviours”. Refresher training on protection from sexual exploitation and abuse and sexual harassment was conducted in the first half of 2026 at the UN-Habitat offices in the organization’s West African hub (Benin, Burkina Faso, Cabo Verde, Côte d’Ivoire, the Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone and Togo). Similar training was conducted at UN-Habitat headquarters in Nairobi, specifically for senior management and prior to the thirteenth session of the World Urban Forum in Baku, with the support of the Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse. The training focused on how to respond to sexual exploitation and abuse and sexual harassment at events, conferences and in the field;

² A/81/84.

reviewed organizational statistics on sexual exploitation and abuse; and raised awareness about the policies and procedures in place for reporting and addressing sexual exploitation and abuse and sexual harassment. Cascading training is currently ongoing.

17. In coordination with the Ethics Office, the Legal Office is facilitating the 2026 leadership dialogue sessions entitled “The moral compass inside us: handling ethical dilemmas” throughout UN-Habitat. Through the dialogue, staff members are invited to reflect on ethical challenges encountered in their work, which often places staff in difficult environments where the “right” course of action is not always immediately clear or easy to establish.

18. *Protection against sexual exploitation and abuse and sexual harassment.* In 2025, the UN-Habitat focal point for protection against sexual exploitation and abuse and sexual harassment supported: (a) finalization of the UN-Habitat 2026 action plan to prevent and respond to sexual exploitation and abuse; (b) regular dissemination of online information on those issues, including the administration of an online survey to collect staff members’ experiences and perspectives; (c) coordination with other members of the Inter-Agency Standing Committee to disseminate country-level standard operating procedures on the issues in question; and (d) implementation of the Joint Inspection Unit “Review of Policies and Practices to Prevent and Respond to Sexual Exploitation and Abuse in the United Nations System” (JIU/REP/2025/2),³ specifically recommendation 10 concerning the integration of sexual exploitation and abuse into enterprise risk management frameworks. UN-Habitat confirms that protection against sexual exploitation and abuse and sexual harassment has been incorporated in the UN-Habitat Implementing Partner Risk Management Policy providing minimum standards for implementing measures on protection against sexual exploitation and abuse and sexual harassment.

19. In the first half of 2026, two in-person training sessions on protection against sexual exploitation and abuse and sexual harassment were conducted by the Inter-Agency Standing Committee of the United Nations system for focal points and coordinators for protection from sexual exploitation and abuse and sexual harassment. The focal points and nominated representatives of UN-Habitat participated in the training sessions held in Nairobi. The training was focused on case studies, testimonies, group discussions, videos and thought-provoking queries to promote dialogue and learning.

³ The full version of the Joint Inspection Unit review is available on the Unit website. See <https://www.unjiu.org/news/review-policies-and-practices-prevent-and-respond-sexual-exploitation-and-abuse-united-nations>.