



INTERNAL AUDIT DIVISION

REPORT 2025/037

Audit of asset write-off and disposal in the United Nations Assistance Mission for Iraq

UNAMI needed to address gaps in the assessment and review of write-off cases, armoured vehicle destruction in Erbil, and finalize the asset disposal and related action plans essential for the Mission's drawdown

27 August 2025

Assignment No. AP2024-812-03

Audit of asset write-off and disposal in the United Nations Assistance Mission for Iraq

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of asset write-off and disposal in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess whether UNAMI effectively and efficiently managed its asset write-off and disposal functions in accordance with applicable policies. The audit covered the period from January 2023 to December 2024 and included asset write-off and disposal activities, including asset disposal planning for drawdown and liquidation.

UNAMI appropriately managed some aspects of asset write-off and disposal processes, including the handling of e-waste. However, some gaps remained, including in the assessment and review of write-off cases, the destruction of armoured vehicles in Erbil, and finalizing the asset disposal and related action plans essential for the Mission's drawdown.

OIOS made four recommendations. To address issues identified in the audit, UNAMI needed to:

- Ensure all qualifying write-off cases are referred to the Local Property Survey Board and appropriately assessed in accordance with applicable criteria.
- Ensure efficient and proper destruction of armoured vehicles in Erbil.
- Periodically review asset disposal processes to ensure a complete documentation trail, adequate oversight, and timely corrective action during the drawdown and liquidation phases.
- Finalize and approve the asset disposal plan and related disposal action plan with clearly defined tasks, timelines, and mitigation measures to enable timely and compliant asset disposal in support of its liquidation.

UNAMI accepted all recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of asset write-off and disposal in the United Nations Assistance Mission for Iraq

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of conducted an audit of asset write-off and disposal in the United Nations Assistance Mission for Iraq (UNAMI).
2. Established by Security Council Resolution 1500 (2003), UNAMI was mandated to advise and assist the Iraqi government and people in advancing inclusive political dialogue, national and community-level reconciliation, the electoral process, regional dialogue, and human rights and legal reforms. Security Council Resolution 2732 (2024), adopted on 31 May 2024, extended UNAMI mandate until 31 December 2025 and requested the Mission to streamline its tasks, prepare a transition and liquidation plan by 31 December 2024, initiate the transfer of its tasks, and manage the orderly and safe drawdown and withdrawal of its personnel and assets, including identifying an end date for liquidation activities.
3. The Mission holds various assets, including equipment, machinery, and vehicles, across four locations with an acquisition value of \$53.8 million as of 31 December 2024. Periodic asset verifications are critical for informed decisions, such as maximizing asset value through preventive maintenance, write-offs, commercial sales, recycling, and timely disposal.
4. Assets that are surplus to operational requirements, unserviceable, obsolete, and free of third-party claims must be promptly identified and written off in accordance with the Financial Regulations and Rules and the applicable delegation of authority. Write-off is the removal of an asset from official records. This process includes justifying the write-off, assessing the asset's condition, determining the disposal method, and conducting any necessary investigations and board reviews. Asset disposal also involves ensuring compliance with applicable host country laws to mitigate reputational, legal, and environmental risks.
5. As UNAMI enters its drawdown and liquidation phases, effective asset disposal planning and management are crucial to ensure the timely, secure, and complete removal of United Nations data from information technology equipment, thereby preventing data breaches and protecting sensitive information.
6. Table 1 summarizes the 490 write-off notifications raised during the audit period, while table 2 presents a breakdown of UNAMI disposed assets and equipment by section for the completed 481 write-offs.

Table 1. Summary of write-off notifications from 1 January 2023 to 31 December 2024

Write-off reasons	Write-off notifications	Completed write-off notifications	Pending write-off notifications	Required review type before write-off approval	Proposed disposal method
Faulty	66	66	0	Technical assessment/Board of Survey	Destruction
Lost	15	15	0	Investigation/Local Property Survey Board (LPSB)	Write-off
Donation	41	41	0	Head of Mission	Donate
Normal wear/tear	304	295	9	Technical assessment/Board of Survey	Destruction/ Sale
Obsolete	45	45	0	Technical assessment/Board of Survey/LPSB	Destruction
Scheduled replacement	3	3	0	Technical assessment/Board of Survey	Destruction

Surplus	2	2	0	Office Supply Chain Management	Transfer
Theft	1	1	0	Investigation/LPSB	Write-off
Damaged beyond economic repair	13	13	0	Technical assessment/Board of Survey	Destruction
Total	490	481	9		

Source: Umoja

Table 2. Breakdown of disposed assets and equipment by Section for the completed 481 write-offs

Section	Assets and equipment written off	Acquisition value	Depreciated value
Engineering	76	85,928	20,410
Field technology	945	2,926,767	578,472
Medical	30	220,452	25,047
Safety and security	367	352,110	64,401
Life support	74	403,426	22,119
Transportation	42	2,363,176	1,029
Total	1,534	6,351,859	711,478

Source: Umoja

7. The asset write-off and disposal activities in UNAMI are governed by various United Nations policies including the Financial Regulations and Rules, Secretary-General's delegation of financial authority on asset disposal, policy framework for international public sector accounting standards, policy interpretation and guidance for the disposal of property, procurement manual, asset disposal manual, environmental and electronic waste (e-waste) policies, end-user agreements, liquidation manual, UNAMI Standard Operating Procedures (SOPs), and Administrative Instructions on asset disposal. The Department of Operational Support and the Department of Management Strategy, Policy and Compliance (DMSPC) provide periodic operational guidance to clarify policies and procedures further and established quarterly key performance indicators (KPIs) for the write-off/disposal processes.

8. Umoja is the primary platform for documenting asset disposal records across all stakeholders, including verification reports, derecognition, and write-off, while the Local Property Survey Board (LPSB)/Headquarters Property Survey Board (HPSB) meeting minutes and Chief of Mission Support (CMS)/Controller approvals are recorded in SharePoint. The DMSPC delegation of authority and management dashboards reflect the accepted delegation of financial authority on asset management and real-time analytics, indicating the achievement of KPIs in asset disposal activities to facilitate compliance monitoring and corrective actions, respectively.

9. Comments provided by UNAMI are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess whether UNAMI effectively and efficiently managed its asset write-off and disposal functions in accordance with applicable policies

11. The audit was included in the 2024 risk-based work plan of OIOS due to the financial, reputational, environmental, and legal risks associated with asset write-off and disposal.

12. OIOS conducted this audit from January to May 2025. The audit covered the period from January 2023 to December 2024 and included asset write-off and disposal activities and asset disposal planning during drawdown and liquidation.

13. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) assessment of the client's data management systems, including Umoja and DMSPC management and delegation of authority dashboards, (d) analytical review of data on Umoja; and (e) field visits to Baghdad and Erbil field offices to inspect and observe the destruction of equipment, storage facilities for assets awaiting final disposal, and staff safety in handling destruction equipment.

14. To assess the reliability of data pertaining to asset write-off and disposal, OIOS reviewed data in Umoja and related documentation and consulted with relevant UNAMI personnel. Based on the review, OIOS determined that the data was sufficiently reliable for the purpose of the audit despite some issues as presented in the report.

15. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Asset write-off activities

Umoja role mappings were aligned with the delegation of authority

16. The Secretary-General delegated authority for property management to the UNAMI Special Representative of the Secretary-General, as outlined in the current delegation of authority framework (ST/SGB/2019/2). The exercise of this delegation includes sub-delegating and segregating roles and responsibilities in property management to avoid conflicts of interest, and ensuring staff complete the mandatory training courses within six months of accepting the delegation.

17. The authority delegated to the Special Representative of the Secretary-General was further sub-delegated on a functional basis to three staff members who completed the mandatory delegation of authority training course within the required timeframe. Also, all 15 staff from the various technical units involved in disposal planning, notification preparation, review, approval, and equipment master data maintenance completed the mandatory role-specific training courses. Approval was granted before the staff members received access to Umoja to perform their respective roles.

There were gaps in the write-off cases investigation and review

18. The Central Warehouse Section and the technical units initiated the write-off process upon identifying assets to be written off. During the audit period, the Mission completed 481 notifications for the write-off of 1,534 assets as shown in table 1 above.

19. OIOS reviewed the write-off processes for 108 (22 per cent) of the 481 completed notifications. The review noted that the sampled cases generally complied with the procedural requirements. Of the sampled cases, 99 cases required technical assessment reports, which were duly prepared by the relevant technical units prior to initiating write-off actions in Umoja. These reports, along with the corresponding notifications, included all required information, such as the number of assets, acquisition date and value, depreciated value, useful life, asset condition, justification for write-off, and the proposed disposal method. The Claims Unit subsequently convened Boards of Survey to independently verify the proposed write-offs and submitted the necessary reports.

20. However, OIOS found gaps in timeliness and completeness of investigations and review by LPSB, as below:

(a) Delays in reporting incidents

21. To ensure timely initiation and completion of investigations, staff are required to report asset losses and damages within 24 hours to the Security Investigations Unit or relevant technical sections. However, OIOS review of investigation reports revealed some delays in reporting by staff and United Guard Force personnel.

22. Of the 77 road traffic accidents investigated during the audit period, 27 cases (35 per cent), including those involving third parties, were not reported on time. Consequently, investigators were unable to determine the circumstances, timing, or responsible individuals. These details, particularly whether the staff member was on or off duty, are critical for establishing accountability and assessing potential financial implications. Delayed or non-reporting of incidents can therefore hinder proper case review and result in unrecovered damages or financial losses. In response, UNAMI issued a broadcast on 26 February 2025, reminding staff to safeguard United Nations property, use it appropriately, and report incidents timely.

(b) Delays or non-submission of completed investigation reports by the Security Section to the Claims Unit

23. The Security Section did not consistently submit completed investigation reports to the Claims Unit, which is responsible for reviewing cases to determine those requiring review by the LPSB and those that warrant no further action. During the audit period, 109 investigation reports were completed, of which 77 related to road traffic accidents and 32 to asset damages, losses, or thefts. UNAMI personnel and contractors were found responsible in 89 (82 per cent) reports. However, 38 (43 per cent) reports were not submitted to the Claims Unit, and the remaining 51 (57 per cent) were submitted late. For example, all 53 reports completed in 2024 were submitted late only after the Claims Unit's request. As a result, timely assessments of negligence and potential financial recovery were hindered.

24. These delays were due to the Claims Unit not being included in the Security Section's distribution list. Following the audit, the Claims Unit was added to the Security Section distribution list for completed investigation reports, and the Claims Unit has confirmed receipt of the reports.

(c) Non-submission of cases by the Claims Unit for Local Property Survey Board review and written advice

25. In accordance with the Delegation of Authority Instrument for Budget and Finance, pursuant to Financial Rule 106.7, write-off of property damages beyond economic repair, losses, or thefts with a depreciated value of \$0 to \$25,000 and damages with an estimated repair cost above \$500 require LPSB/HPSB review and approval by the CMS. Financial recovery is not pursued in de minimis cases, where the depreciated value or repair cost is below \$500, and there is no evidence of gross negligence or repetitive rule violations.

26. The responsibilities of the Claims Unit included preparing case justifications to convene the LPSB and closing those requiring no further action. Of the 51 investigation reports received by the Claims Unit from the Security Section, 23 required LPSB review (cases of damages above \$500 or asset losses/write-offs). However, the Claims Unit closed 13 (57 per cent) cases without submitting them to the LPSB, classifying them as ordinary negligence or de minimis or as cases where responsibility was not established in the security investigation reports, despite lacking the authority to do so.

27. This led to inappropriate handling of asset losses or damages. For example, for PSB Case No. 104, the LPSB assessed the loss of a laptop from a warehouse as gross negligence and recommended a complete recovery of its \$540 residual value due to the staff member's failure to monitor and secure the asset. Meanwhile, the Claims Unit treated three similar laptop losses and write-offs as ordinary negligence and did not submit them to the LPSB. This decision contradicted the survey board guidelines, which state that ordinary negligence would suffice to impose financial liability if the staff member was not on official duty or had not been ordered to do so by superiors at the time of the incident.

28. The failure to submit cases to the authorized review body could hinder the proper determination of the degree of negligence, resulting in financial losses and missed opportunities to impose administrative sanctions or corrective measures to prevent recurrence.

There was an instance of an inappropriate Property Survey Board assessment

29. OIOS identified inconsistent case assessments by LPSB involving the imposition of financial responsibility for losses, where applicable. For example, in two cases where staff were involved in car accidents while driving without a valid United Nations driving permit and causing damage, the LPSB made inconsistent recommendations. In LPSB Case No. 103, with an estimated repair cost of \$17,861, the incident was assessed as ordinary negligence, with no recommendation for recoveries. In contrast, LPSB Case No. 108, with an estimated repair cost of \$617, was deemed to be a case of gross negligence and resulted in a full recovery. OIOS is of the view that Case No. 103 should have been assessed as gross negligence because the staff member did not have a driving license and was therefore not authorized to operate a United Nations vehicle, which was the basis for considering the case in LPSB No. 108 as gross negligence. Inappropriate assessment of cases by LPSB may cause financial losses to the Mission.

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| <p>(1) UNAMI should ensure all qualifying cases, including those identified in this audit, are referred to the Local Property Survey Board and assessed appropriately in accordance with applicable criteria.</p> |
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<p><i>UNAMI accepted recommendation 1 and stated that it would ensure all qualifying cases, including those identified in the audit, are referred to the Local Property Survey Board and assessed in line with applicable criteria.</i></p>

B. Asset disposal activities

UNAMI took actions to enhance the electronic waste disposal process

30. All United Nations assets are required to be disposed of in accordance with the United Nations Financial Regulations and Rules, the applicable delegation of authority, environmental policies, local environmental laws, and end-user certificate requirements.

31. OIOS noted that 904 (96 per cent) of the 945 written-off information, communication and technology (ICT) assets were destroyed and discarded through regular garbage contractors prior to the establishment of a global systems contract. This practice increased the likelihood of environmental pollution. This occurred due to the absence of recycling facilities in the Mission area and the late development of SOPs to guide their disposal, including sales.

32. However, beginning in September 2024, the Procurement Division took steps to improve disposal practices by establishing a global systems contract for the recycling and disposal of electronic waste. Additionally, the Office of Information, Communication, and Technology issued guidance to all missions,

providing an update on the new e-waste contract. In response, UNAMI developed SOPs later that month to guide the sale of assets to staff and the handling of e-waste.

33. OIOS review of disposal activities conducted in Kuwait, Baghdad, and Erbil during a field visit in February 2025 found that these SOPs helped enhance the disposal activities. Specifically, the remaining 41 written-off assets were securely stored in containers pending shipment in accordance with the new procedures. Additionally, UNAMI issued an expression of interest in March 2025 for the disposal of other electronic waste, including white goods¹. It also began using the global systems contract for the disposal of high-tech e-waste to ensure cost-effective and environmentally responsible disposal of assets locally. Furthermore, a review of the preliminary asset disposal plan showed that 889 (34 per cent) of the 2,648 pieces of ICT equipment were proposed for disposal through commercial sales.

There were gaps in the disposal practices of armoured vehicles in Erbil

34. The United Nations Procurement Manual and Sustainable Procurement Framework policy require the integration of requirements, specifications, and criteria that support environmental protection in line with Sustainable Development Goal 12 on sustainable consumption and production. However, existing systems contracts for the armoured vehicle procurement lacked a take-back programme or end-of-life management mechanisms. The lack of a United Nations system-wide sustainable disposal solution limited the Mission's ability to properly dispose of armoured vehicles in accordance with environmental policy.

35. In March 2025, the United Nations Procurement Division informed OIOS that it incorporated a "buyback" option in a recent solicitation for armoured vehicles, allowing companies to repurchase their vehicles from the United Nations at the end of their useful life. However, this was not a mandatory requirement. The only vendor that offered this option was not selected due to low overall value for money, resulting in the continued destruction of armoured vehicles. As a result, unlike the 24 soft-skin vehicles, which were disposed of through commercial sales to the highest bidder, all 13 written-off armored vehicles were destroyed in accordance with end-user agreements.

36. The destruction and removal of the scraps (comprising ballistic materials, rubber, glass-reinforced fibers, ceramics, and armoured steel) were carried out by a UNAMI garbage contractor in Baghdad and a vehicle maintenance service contractor in Erbil. The destruction in Baghdad under the supervision of the Disposal Unit staff was properly conducted. However, in Erbil, the destruction was not done properly. This was because, unlike the garbage collection contract for Baghdad, which included provisions for disposal in accordance with UNAMI and host country environmental laws and dumping on approved landfills, the Erbil contract lacked such provisions, as it was solely for vehicle repair-related services. As a result, the contractor would be unaware of UNAMI and the host country's environmental requirements. This could result in non-compliance with the disposal of ballistic materials, rubber, glass-reinforced fibers, and ceramics, which UNAMI might be unable to verify or physically track the exact final disposal sites due to prevailing security restrictions in the country.

37. As UNAMI has 10 armoured vehicles in Erbil proposed for destruction in its preliminary asset disposal plan, it is essential to provide adequate guidance and oversight to ensure proper handling and disposal.

<p>(2) UNAMI should provide guidance on the destruction of armoured vehicles in Erbil to ensure the efficient and proper handling of destruction and disposal processes.</p>

¹ White goods include refrigerators, stoves, washing machines, air conditioners, dryers etc.

UNAMI accepted recommendation 2 and stated that it would provide guidance on the destruction of armoured vehicles in Erbil to ensure the efficient and proper handling of destruction and disposal processes.

C. Monitoring of asset write-off and disposal activities

There was no periodic monitoring of asset write-off and disposal activities

38. The Property Management Unit, which is responsible for monitoring compliance with the UNAMI property management SOP, did not monitor the write-off and disposal processes within and outside Umoja. As a result, some gaps noted in this report went undetected and unaddressed.

39. The lack of periodic review could result in recurring errors, leading to inconsistent and inaccurate write-off and disposal practices that pose potential environmental pollution and reputational risks. As the Mission enters its drawdown phase, establishing adequate oversight of the write-off and disposal processes is crucial to address these control gaps and ensure proper asset disposal and audit trail of the processes.

(3) UNAMI should periodically review asset write-off and disposal processes to ensure a complete documentation trail, adequate oversight, and timely corrective action during the drawdown and liquidation phases.

UNAMI accepted recommendation 3 and stated that it would periodically review asset write-off and disposal processes to ensure a complete documentation trail, adequate oversight, and timely corrective action during the drawdown and liquidation phases.

D. Asset disposal planning for drawdown and liquidation

UNAMI did not finalize its asset disposal plan, risk mitigation measures, and related action plan required for effective liquidation

40. UNAMI transition and liquidation plan requires developing a preliminary asset disposal plan to guide the asset disposal process in line with relevant policies, including appropriate disposal options (such as transfers, sales, and donations), and compliant documentation. The plan should be complemented by a disposal action plan outlining timelines, tasks, and responsibilities. Furthermore, the United Nations internal control and risk management frameworks also require the identification and mitigation of risks associated with asset disposal to safeguard assets and ensure timely, transparent, and environmentally sound outcomes.

41. In February 2025, UNAMI drafted a preliminary disposal plan based on asset condition assessments and intended disposal methods. This plan, covering 7,391 items valued at \$48 million (with a residual value of \$9.1 million), was revised in April 2025. However, as of May 2025, the plan remained unapproved due to ongoing discussions and coordination with the United Nations Global Service Center. Although UNAMI explained that the plan was approved in June 2025, it was not provided to OIOS, despite its request. Preliminary asset groupings and planned disposal methods are shown in table 3.

Table 3: UNAMI asset groupings by planned disposal method

Group	Asset category	Planned disposal method	No. of assets	Acquisition value (US\$)	Estimated residual Value (US\$)
I	Equipment is in good condition and conforms to established standardization or compatibility with existing equipment.	Redeploy to other missions, reserve, or start-up for future missions.	2,244	13,701,636	4,754,108
II	Equipment not required for current or future peacekeeping operations but could be useful for the operations of other United Nations entities.	Transfer to United Nations entities.	268	1,632,784	553,474
III	Equipment not required for current or future peacekeeping operations	Sales to United Nations agencies at depreciated value	577	2,818,790	512,932
IV	Assets not included in Groups I, II, and III, or in poor condition,	Commercial sale.	3,282	28,603,896	2,982,090
V	Installed assets (fixed buildings and infrastructure)	Handover to the government, subject to mutual agreement.	1,020	1,251,903	300,992
Total			7,391	48,009,009	9,103,596

Source: UNAMI preliminary asset disposal plan dated April 2025

42. To facilitate the disposal process, UNAMI established an Asset Downsizing Task Force in April 2025 to coordinate internal and external stakeholders, including the host government. The Task Force, comprising representatives from Engineering, Environment, Aviation, Property Management, Legal, and Security, was tasked with developing an action plan by 1 May 2025 to ensure timely asset disposal. The Task Force convened twice in May to coordinate asset handover activities related to office closures in Mosul and Kirkuk, while the action plan had not been completed at the time of the audit due to delays in finalizing the disposal plan.

43. Furthermore, UNAMI did not effectively assess disposal-related risks, resulting in missed opportunities to develop appropriate controls and guidance as an important input for the asset disposal plan. Key unaddressed risks included inconsistent destruction and disposal of armoured vehicles by various parties, limited internal capacity to process the destruction of a large volume of vehicles, particularly in Baghdad, where each vehicle takes two to three days to destroy, and prolonged delays of up to two years in securing host government approvals for asset disposal. While UNAMI made progress in e-waste management by halting destruction activities and initiating procurement for the appropriate handling of e-waste and white goods, these broader and critical risk areas remained unresolved.

44. The delay in finalizing the asset disposal plan, action plan, and risk mitigation measures was due to slow internal planning and/or inter-agency coordination. This could hinder UNAMI's ability to ensure timely, orderly, and environmentally responsible liquidation of its assets, increasing the risk of delays, non-compliance, and reputational harm.

(4) UNAMI should update its risk register and finalize and approve the asset disposal plan and related disposal action plan with clearly defined tasks, timelines, and mitigation measures to enable timely and compliant asset disposal in support of its liquidation.

UNAMI accepted recommendation 4 and stated that it would update its risk register and complete the approval of the asset disposal and related action plans, with defined tasks, timelines, and mitigation measures, to ensure timely and compliant asset disposal in support of liquidation.

IV. ACKNOWLEDGEMENT

45. OIOS wishes to express its appreciation to the management and staff of UNAMI for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of asset write-off and disposal in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ² / Important ³	C/O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	UNAMI should ensure all qualifying cases, including those identified in this audit, are referred to the Local Property Survey Board and assessed appropriately in accordance with applicable criteria.	Important	O	Pending receipt of evidence that all qualifying cases, including those identified in this audit, have been referred to the LPSB and assessed in accordance with applicable criteria.	31 October 2025
2	UNAMI should provide guidance on the destruction of armoured vehicles in Erbil to ensure the efficient and proper handling of destruction and disposal processes.	Important	O	Pending receipt of evidence that guidance has been issued on the destruction of armoured vehicles in Erbil to ensure their efficient and proper destruction and disposal.	31 October 2025
3	UNAMI should periodically review asset write-off and disposal processes to ensure a complete documentation trail, adequate oversight, and timely corrective action during the drawdown and liquidation phases.	Important	O	Pending receipt of evidence that asset write-off and disposal processes are being periodically reviewed to ensure complete documentation, adequate oversight, and timely corrective action during the drawdown and liquidation phases.	30 November 2025
4	UNAMI should update its risk register and finalize and approve the asset disposal plan and related disposal action plan with clearly defined tasks, timelines, and mitigation measures to enable timely and compliant asset disposal in support of its liquidation.	Important	O	Pending receipt of evidence that the risk register has been updated and the asset disposal plan and related action plan have been finalized and approved with defined tasks, timelines, and mitigation measures.	30 November 2025

² Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

³ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁴ Please note that the value C denotes closed recommendations, whereas O refers to open recommendations.

⁵ Date provided by UNAMI in response to recommendations.

APPENDIX I

Management Response



United Nations Assistance Mission for Iraq (UNAMI)

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To: Mr. Byung-Kun Min
Director
Internal Audit Division, OIOS

Date: 21 August 2025
Ref.: CMS-025/023

From: Mamraj Sharma
Chief Mission Support
UNAMI

Subject: Response to Draft Audit Report of an Audit of Asset Write-Off and Disposal in UNAMI (Assignment No. AP2024-812-03)

With reference to your letter OIOS-2025-01567 dated 13 August 2025 on the draft audit report on an audit of asset write-off and disposal in UNAMI (Assignment No. AP2024-812-03), kindly find attached UNAMI's response:

- Appendix I - Audit Recommendations with Management Response

CC: Mr. Saidu Adam-Samura, Chief Resident Auditor, KJSO
Ms. Elizabeth Rolando, Chief of Staff, UNAMI
Mr. Asim Chughtai, Chief Operations & Resource Management, UNAMI
Mr. Slavisa Vidakovic, Chief Supply Chain Management & Service Delivery, UNAMI

Management Response

Audit of asset write-off and disposal in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Important ¹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMI should ensure all qualifying cases, including those identified in this audit, are referred to the Local Property Survey Board and assessed appropriately in accordance with applicable criteria.	Important	Yes	OIC PMS	31 Oct-25	UNAMI will ensure that all qualifying cases, including those identified in this audit, are referred to the Local Property Survey Board and assessed appropriately in accordance with applicable criteria.
2	UNAMI should provide guidance on the destruction of armored vehicles in Erbil to ensure the efficient and proper handling of destruction and disposal processes.	Important	Yes	Asset Disposal Coordinator	31 Oct-25	UNAMI will provide guidance on the destruction of armored vehicles in Erbil to ensure the efficient and proper handling of destruction and disposal processes.
3	UNAMI should periodically review asset write-off and disposal processes to ensure a complete documentation trail, adequate oversight, and timely corrective action during the drawdown and liquidation phases.	Important	Yes	Asset Disposal Coordinator	30 Nov-25	UNAMI will periodically review asset write-off and disposal processes to ensure a complete documentation trail, adequate oversight, and timely corrective action during the drawdown and liquidation phases.
4	UNAMI should update its risk register and finalize and approve the asset disposal plan and related disposal action plan with clearly defined tasks, timelines, and mitigation measures to enable timely and compliant asset disposal in support of its liquidation.	Important	Yes	Asset Disposal Coordinator	30 Nov-25	UNAMI will update its risk register and finalize and approve the asset disposal plan and related disposal action plan with clearly defined tasks, timelines, and mitigation measures to enable timely and compliant asset disposal in support of its liquidation.

¹ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.