



INTERNAL AUDIT DIVISION

REPORT 2025/017

Audit of residential security measures in Ethiopia

**Compliance with guidelines on residential
security measures in Ethiopia needed
significant improvement, including ensuring
staff eligibility for related reimbursements**

27 June 2025

Assignment No. AP2024-500-02

Audit of residential security measures in Ethiopia

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of residential security measures (RSMs) in Ethiopia. RSMs are measures to enhance residential security of internationally recruited or deployed staff. In Ethiopia, they included security induction briefing for new personnel, security surveys of residential premises before occupation, and other measures such as security guards at staff residences, the costs of which are reimbursed monthly.

The objective of the audit was to assess the effectiveness and efficiency of the implementation of RSMs and to determine whether related reimbursements were accurate, adequately supported and properly processed. The audit covered the period from 1 January 2022 to 30 June 2024 and focused on three entities operating in Ethiopia: Department of Safety and Security (DSS), Economic Commission for Africa (ECA) and United Nations Office to the African Union (UNOAU). The audit included: (a) oversight and implementation of RSMs; and (b) reimbursement of RSMs.

The Designated Official (DO) for Ethiopia did not establish a mechanism for the Security Management Team (SMT) to be periodically updated on compliance with RSMs. While DSS, ECA and UNOAU provided security briefings to new international staff and their dependents, attendance records at the briefings were incomplete. Also, the materials used for the briefings contained inaccuracies as they did not clarify that RSM-related payments were reimbursements, as outlined in the RSM policy. The Chief Security Advisor (CSA) for Ethiopia did not maintain a comprehensive and centralized record of international staff residential locations to facilitate retrieval during emergencies or crises.

OIOS could not establish assurance that staff met eligibility requirements for RSM reimbursements due to incomplete documentation, including certified residential security survey forms, lease agreements and security guard contracts/receipts. Furthermore, staff were paid over the financial reimbursement caps in force at various time periods, resulting in overpayments of approximately \$700,000 during the audit period.

OIOS made eight recommendations. To address issues identified in the audit,

The DO for Ethiopia needed to:

- Establish a framework to monitor compliance with RSMs for Ethiopia, including guidelines for periodic verification and reporting on RSMs implementation to the SMT.

DSS needed to:

- Implement a monitoring mechanism to ensure all newly arrived staff members and their eligible family members attend security briefings within the required timeframe; and
- Maintain a database with the current addresses and geo-locations of the residences of all international staff in Ethiopia.

ECA needed to:

- Revise security briefing materials on residential security measures for Ethiopia, ensure all new staff and eligible family members complete the briefing, and maintain documentation of attendance.

UNOAU needed to:

- Revise the staff induction checklist to cover residential security measures for Ethiopia and maintain proper documentation on security briefing attendance.

ECA and UNOAU needed to:

- Establish comprehensive guidelines and train staff of administrative and finance units on processing RSM reimbursements.

ECA, DSS and UNOAU needed to:

- Verify the documentation of all staff receiving RSM reimbursements to confirm their eligibility; and
- Identify incorrect payments and implement corrective measures, including the recovery of any overpaid RSM reimbursements as per administrative instruction ST/AI/2009/01.

The DO, DSS, ECA and UNOAU accepted recommendations and initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of residential security measures in Ethiopia

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of residential security measures (RSMs) in Ethiopia.

2. RSMs are measures to enhance residential security of internationally recruited or deployed staff and their eligible family members residing with them at the duty station. The measures are determined at the country level based on an assessment by the Chief Security Advisor (CSA) and security officers from United Nations country teams, proposed by the Designated Official (DO, currently the Resident and Humanitarian Coordinator for Ethiopia for security) and Security Management Team (SMT), and approved by the Division of Regional Operations in the Department of Safety and Security (DSS) at Headquarters. Once authorized, RSMs implementation is mandatory for all United Nations entities operating in the duty station. Staff are reimbursed for the cost-based elements of RSMs, for which financial caps are set.

3. As of 29 December 2023, RSMs in Ethiopia included:

- Security induction briefing, including on RSMs, to all newly recruited personnel (and extended to eligible dependents);
- Preliminary security survey prior to occupation of residences by internationally recruited or deployed staff. Security improvement works at the residence (if recommended) must be completed prior to occupation;
- Re-survey of residences if security enhancement measures are recommended;
- 24/7 security guard and access control services at each residence (recurrent); and
- Alternate power supply, security alarm systems, back-up water reservoir, fire extinguisher and metal grilles (one time).

4. The maximum reimbursable amounts for recurrent security guard services are based on three types of accommodation: (a) stand-alone houses; (b) apartment buildings; and (c) shared community compounds. Table 1 shows the applicable maximum reimbursable amounts in effect during the audit period. Staff members become eligible for reimbursements after the residential security survey¹ (RSS) form is approved by the CSA. United Nations entities are responsible for the administration of reimbursements.

Table 1: Maximum recurrent RSM amounts approved for Ethiopia from 1 January 2022 to 30 June 2024

Gender of staff	Type of residence	Maximum RSM amount	
		January to November 2022	December 2022 to June 2024
Female	Stand-alone house	\$650	\$1,265
Male	Stand-alone house	\$500	\$1,040
Male/Female	Apartment building	\$200	\$520
Male/Female	Shared community compounds	\$200	\$520

¹ Residential security surveys are conducted by Security Officers to assess the suitability of international staff accommodations based on the RSM Ethiopia country guidelines.

5. Table 2 shows the RSMs reimbursements made by United Nations Secretariat entities from 1 January 2022 to 30 June 2024.

Table 2: RSMs reimbursements in Ethiopia - 1 January 2022 to 30 June 2024

United Nations Secretariat entities	Number of RSMs recipients	Number of RSMs transactions	Total amount
Economic Commission for Africa (ECA)	195	5,297	\$2,307,971
United Nations Office to the African Union (UNOAU)	26	570	\$255,842
DSS	8	145	\$60,467
Special Envoy for the Horn of Africa	5	68	\$37,337
Resident Coordinator System	3	65	\$22,558
Office for the Coordination of Humanitarian Assistance	2	42	\$19,661
Office of Staff Legal Assistance	1	33	\$18,150
United Nations Environment Programme	1	30	\$18,000
Department of Peace Operations	1	24	\$12,000
Office of the High Commissioner for Human Rights	3	27	\$9,443
Department of Economic and Social Affairs	1	19	\$8,500
TOTAL	246	6,323	\$2,769,929

Source: Umoja Wage Type Report

6. Secretariat entities use Umoja for processing RSMs reimbursements. Additionally, they relied on the United Nations Security Managers Information Network (UNSMIN), an online platform designed to host and share security-related documents such as policies, security risk management assessments, security plans, and meeting minutes for members of the United Nations security management system.

7. Comments provided by the DO, DSS, ECA and UNOAU are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the effectiveness and efficiency of the implementation of RSMs in Ethiopia and determine whether related reimbursements were accurate, adequately supported and properly processed.

9. This audit was included in the 2024 risk-based work plan of OIOS due to recurring RSMs reimbursement issues identified during the audit of UNOAU (report no. 2024/030) and reports of possible misuse of the provision.

10. OIOS conducted this audit from August 2024 to January 2025. The audit covered the period from 1 January 2022 to 30 June 2024 and focused on RSMs in three Secretariat entities in Ethiopia: ECA, UNOAU and DSS. Based on an activity-level risk assessment, the audit covered higher and medium risk areas, which included: (a) oversight and implementation of RSMs; and (b) reimbursement of recurrent RSMs.

11. The audit methodology included: (a) interviews with key personnel, (b) review of relevant RSMs documentation in UNSMIN, (c) analytical review of Umoja wage type reports and RSMs reimbursements, and (d) verification of documentation supporting RSMs reimbursements for a sample of 61 current staff members selected using a random sampling method for ECA and all current staff for UNOAU and DSS.

12. OIOS assessed the reliability of data related to RSM reimbursements by: (a) analyzing recurring RSM payments in Umoja; (b) reviewing other RSMs information in Umoja and UNSMIN; and (c) interviewing DSS, ECA and UNOAU personnel knowledgeable about the data. In addition, OIOS traced a random sample of data to source documents. Based on the assessment, OIOS determined that the data were sufficiently reliable for the purpose of addressing the audit objectives.

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

III. AUDIT RESULTS

A. Oversight and implementation of RSMs

The DO needed to implement measures to ensure compliance with residential security requirements

14. The Security Policy Manual requires the DO and SMT to establish mechanisms to ensure that entities periodically verify staff compliance with RSMs, and report back to them. OIOS review of minutes of 14 SMT meetings held between 6 January 2022 and 2 April 2024 indicated that the meetings did not discuss/review RSMs compliance monitoring and reports. Also, the CSA did not report instances of non-compliance with RSMs during the meetings. During four SMT meetings held between April and August 2022, discussions on RSMs focused on assessing the reimbursable amount payable for security guards, and in the December 2023 meeting, the discussion was primarily on the proposed revised draft RSMs prior to requesting DSS Headquarters approval.

15. To enhance oversight, in the second half of 2024, the CSA Office informed security officers of all United Nations entities operating in Ethiopia to notify DSS of any staff residences that were found to be non-compliant with RSMs requirements based on the initial surveys. However, this had not yet been implemented. Moreover, security surveys were only conducted when staff initially occupied their residences and would not identify staff members who did not maintain security requirements. This resulted in a gap in monitoring and reporting on ongoing compliance with RSMs requirements for review and action during SMT meetings.

(1) The Designated Official for Ethiopia should, in consultation with the Security Management Team (SMT), develop and implement a framework for monitoring compliance with residential security measures for Ethiopia, including clear guidelines for periodic verification and presentation of the implementation status to the SMT.

The DO for Ethiopia accepted recommendation 1 and stated that a compliance monitoring framework would be developed by the CSA with consultation and approval by the SMT. Additionally, designated security focal points in each agency will be tasked to conduct bi-annual compliance verifications using standardized checklists, and present compliance status as a standing agenda item during quarterly SMT meetings.

CSA's Office, ECA and UNOAU needed to strengthen compliance with security briefing requirements

16. RSMs guidelines required that all staff and eligible family members receive a mandatory security briefing within six months of their initial arrival at the duty station. The CSA Office conducted in-person security briefings for all entities except for ECA, where the ECA Security and Safety Services (SSS) conducted security briefings for their newly arrived staff members.

17. OIOS noted that while security briefings provided ongoing updates on relevant security concerns, the materials did not inform personnel of the correct RSMs requirements at the duty station. For example, ECA briefing materials incorrectly categorized the monthly security guard cost as an allowance instead of a reimbursement. This led to misunderstanding among staff about how to treat security guard costs under RSMs guidelines for Ethiopia. Additionally, UNOAU generic human resources management security briefing checklist for newly arrived staff members omitted specific administrative processes on RSMs for Ethiopia.

18. OIOS review of security briefings attendance records could not confirm the completion of mandatory security briefings by 10 newly arrived staff members (5 in ECA and 5 in UNOAU) out of a sample of 32 (25 ECA staff, 6 UNOAU staff, and 1 DSS staff) that were checked. ECA only provided OIOS with copies of email notifications to the five staff members of scheduled briefings but did not include follow-up documentation confirming staff attendance. Also, attendance at security briefings by eligible family members of UNOAU staff was not recorded.

19. These lapses could lead to gaps in the security awareness of incoming personnel, potentially impacting their safety and security. The CSA indicated that he had informed all entities on 6 March 2025, of their responsibilities to ensure that security briefing materials on RSMs requirements complied with the Security Policy Manual and RSMs for Ethiopia. Additionally, on 13 March 2025, the CSA Office established a SharePoint repository that contained a listing of security briefings conducted and evidence of staff acknowledging participation in these briefings.

- (2) DSS in Ethiopia should implement a monitoring mechanism to ensure all newly arrived staff members and their eligible family members attend security briefings within the required timeframe.**

DSS accepted recommendation 2 and stated that it would coordinate with each entity's human resources function to inform personnel during onboarding that attendance at security briefings is mandatory. It would also assign a focal point to provide monthly attendance updates to DSS.

- (3) ECA should: (a) revise its security briefing materials on residential security measures in accordance with the Security Policy Manual and specific measures for Ethiopia; (b) ensure that all newly arrived staff members and their eligible family members complete the briefing as required; and (c) maintain adequate documentation on security briefing attendance.**

ECA accepted recommendation 3 and stated that its security briefings included mandatory points required to be presented to United Nations personnel. In addition, it reviews RSM instructions as per the recommendation and the policy in force. DSS added that it would update briefing materials to clarify the distinction between RSM reimbursements and allowances, require signed attendance logs or digital acknowledgments for each session, and implement quarterly internal controls to ensure recordkeeping compliance.

- (4) UNOAU should: (a) revise its staff induction checklist to cover residential security measures for Ethiopia; and (b) maintain proper documentation on security briefing attendance.**

UNOAU accepted recommendation 4 and stated that the staff induction checklist was being revised to include the induction briefing programme covering human resources and the security/RSM policy. Also, a records portal was being established for documentation related to security clearances, lease agreements, individual checklists on briefings, and attendance, to enable the Human Resources,

Finance, Budget, and Security units to upload staff documents for improved accessibility and monitoring.

The CSA needed to establish a comprehensive and centralized record of location of international staff members' residences

20. The CSA Office did not maintain a central repository of completed RSS forms and provided only 44 out of the 227 survey forms (19.4 per cent) requested by OIOS. The CSA Office explained that many surveys were conducted by various entities' security officers, who did not always submit copies of the survey reports to the CSA for approval. This was a deviation from the RSMs standard operating procedures, which did not delegate the authority for approving RSS results to entities' security officers. The CSA Office advised OIOS that it informed all entities in March 2024 that they needed to submit RSS forms for approval and the CSA now reviews and signs off on all survey forms and monitors staff compliance with RSMs requirements for Ethiopia. Entities are also required to report any non-compliance with RSMs to the CSA Office. Given the action taken by CSA, OIOS did not make a recommendation.

21. Additionally, OIOS noted that the RSS forms included details of addresses and geo-coordinates of staff members' residences, but the CSA Office did not capture this information in a database for prompt retrieval during emergencies or crises. This posed a significant risk that DSS may not have the precise data needed for the efficient location of staff during emergencies or crises, potentially endangering lives.

(5) DSS in Ethiopia should maintain/ensure the existence of a database with the current addresses and geo-locations of the residences of all international staff in Ethiopia to facilitate retrieval of information on their location during emergencies or crises.

DSS accepted recommendation 5 and stated that it would deploy or enable existing systems to capture residential geo-coordinates, require the submission of geo-tagged information to be included on RSS forms upon residence approval, and update the database biannually or whenever a residence change occurs.

B. Reimbursement of recurrent RSMs

DSS, ECA and UNOAU needed to strengthen controls to ensure eligibility for the recurrent RSMs reimbursements

22. To become eligible for recurrent RSMs reimbursements, staff are required to submit essential documents to their respective administrative and finance units when they establish or change residences in Ethiopia. These include a certified RSS form and copies of their lease agreement, and contract with a DSS-recommended security company, if applicable. Furthermore, staff must produce evidence that expenditures have been incurred on recurrent RSMs, mainly for monthly payments of security guards.

23. OIOS reviewed whether a random sample of 61 selected staff members who received recurring RSMs reimbursements between 1 January 2022 and 30 June 2024 had provided/obtained all the required documentation when they established or changed residences or incurred recurrent RSM expenses to meet the eligibility requirements for the reimbursements.

24. Responses to OIOS request for relevant documents indicated that most of the sampled staff members were missing at least one documentation requirement, including missing or non-compliant RSS forms, or missing lease agreements, security guard contracts with non-recommended providers or receipt for security

guard services. Consequently, eligibility requirements for the reviewed sample were not met for RSMs reimbursements amounting to \$520,138. Table 3 shows the details of the OIOS review.

Table 3: Results of documentation review for eligibility for RSMs reimbursement payments

Details	ECA	UNOAU	DSS	Total
No. of staff sampled / total staff	32 / 195	22 / 26	7 / 8	61 / 229
No. of RSM transactions sampled / total transactions processed in Umoja	758 / 5,297	517 / 570	123 / 145	1,398 / 6,012
Value of RSM reimbursements sampled / total RSMs reimbursements	\$397,000 / \$2,307,971	\$231,234 / \$255,842	\$49,467 / \$60,467	\$677,701 / \$2,624,280
No. of sampled transactions supported with all required documentation (no. of sampled staff members with compliant transactions)	167 (9)	148 (8)	11 (1)	326 (18)
Substantiated sampled RSMs reimbursements	\$66,520	\$52,568	\$1,800	\$120,888
No. of sampled transactions missing at least one of the required documentations ² (no. of sampled staff members with non-compliant transactions)	591 (28)	369 (19)	112 (6)	1,072 (53)
Ineligible reimbursements due to missing at least one of the required documentations	\$312,650	\$162,521	\$44,967	\$520,138

Source: OIOS analysis based on Umoja Wage Type Report data and supporting documentation provided by CSA, ECA, UNOAU and DSS for the 61 staff selected for review

25. Specific details of non-compliance with documents requirement were as follows:

a) Documentation on establishing or changing residences

26. OIOS reviewed a total of 59 RSS forms for 61 staff members with 48 of them (78.7 percent) having at least one RSS form on file from 1 January 2022 to 30 June 2024 and 13 having none. Twenty-four (40.7 per cent) submitted survey forms contained one or more anomalies including approval by security officers even though mandatory security enhancements were not in place and lease agreements were signed prior to the completion of RSSs. There were 23 instances (39 per cent) where staff members entered into lease agreements prior to the completion of RSSs. On average, security surveys were conducted approximately four months after lease agreements were finalized, including three surveys that were delayed by one year or more.

27. Additionally, OIOS received 109 lease agreements and 29 security guard contracts from 51 of the 61 (83.6 per cent) sampled staff members. ECA indicated that some staff members had been subject to theft by guards provided by the DSS-recommended security companies and ECA management had guided staff to access other security services that they deemed adequate on a case-by-case basis. OIOS, however, notes that there was no evidence of requests to DSS for exception to the RSMs security guard company requirements.

b) Evidence of expenditures incurred

28. OIOS review indicated that ECA and UNOAU had not established processes to require staff to submit evidence showing they had incurred expenditures for monthly security guards either through receipts from security guard companies for stand-alone houses or as a percentage of the monthly rent reflecting charges levied by apartment landlords for providing security. This was because these entities were treating recurrent

² These included: (a) missing RSS forms certified by any security professional confirming compliance with all mandatory security measures; (b) lease agreements for periods prior to RSS forms being duly signed; and (c) missing security guard contracts with a DSS recommended provider, in cases where landlord did not provide security guards.

RSMs reimbursements as an allowance, instead of its correct purpose as a reimbursement, and staff were paid lump-sum allowances,³ in most instances at the maximum allowable amounts for RSMs. Only DSS required its staff to submit receipts for security guard expenses to substantiate actual costs incurred. However, its August 2020 internal guide on RSMs reimbursement processing did not include instructions to verify the completeness of the documentation submitted by staff members.

29. UNOAU indicated that in 2019, its management had allowed, for reimbursement purposes, staff members living in apartments and standalone gated houses where the landlord pays for security to self-certify the portion of rent that covers security. This was decided after consultations with the staff union and the Regional Service Centre Entebbe, which processes their payroll.

- (6) ECA and UNOAU should establish comprehensive guidelines on processing residential security measures (RSMs) reimbursements and train staff of administrative and finance units to implement them. The guidelines should include a standardized checklist to ensure completeness, accuracy and appropriateness of staff members' documentation to support their eligibility for RSMs reimbursement and periodic review of lease agreement renewals and security guard payment receipts.**

ECA and UNOAU accepted recommendation 6. ECA stated that it had set up internal guidelines for processing the current RSM, and trained dedicated payroll staff on their implementation, including the periodic review of staff members' entitlements. While ECA provided a copy of the standardized checklist, comprehensive guidelines and evidence of the training given to the administrative and finance unit staff were not provided.

UNOAU stated that it had established comprehensive guidelines for RSM reimbursements processing and staff will be notified of the details along with a checklist of the required RSM documents. Furthermore, as most lease agreements are for one year, RSM payments will now automatically lapse until the renewal of the lease agreement is shared with the Human Resources unit to kick-off the next RSM cycle.

- (7) ECA, UNOAU and DSS should conduct a comprehensive exercise to verify the documentation of all staff in receipt of residential security measures reimbursements to confirm their eligibility for the payment.**

ECA, UNOAU and DSS accepted recommendation 7. ECA stated that it reviews and verifies all documents received from staff members for payment processing to ensure compliance with RSM guidelines. Staff members are required to submit complete documentation and relevant information prior to processing their requests. ECA did not provide evidence that a comprehensive review of the RSM documentation of all staff had been conducted. Instead, it submitted samples of a review of a few staff but these showed reimbursements continuing to be approved even though they did not meet the criteria.

UNOAU stated that it had conducted a comprehensive review of staff documentation and determined that most staff complied with RSM requirements. However, there were cases where survey forms were missing the CSA signature or DSS did not return to verify that the required security enhancements had been undertaken. UNOAU has initiated, in coordination with DSS, a new security survey at those residences and taken steps to resolve the issue. Going forward, UNOAU will ensure that there are no lapses through the development of comprehensive guidelines and periodic reviews of documents.

³ Payment of a fixed cash amount instead of reimbursing actual expenses.

DSS stated that it would conduct a one-time review of its active RSM recipients against updated eligibility criteria and documentation, create a compliance matrix to track follow-up actions and missing documentation, and notify non-compliant staff, providing a deadline for submitting the required documents.

ECA, UNOAU and DSS needed to ensure that inappropriate RSMs reimbursement payments are recovered

30. Table 1 shows the maximum reimbursable amounts for recurrent security guard services between 1 January 2022 and 30 June 2024, as stipulated in the RSMs for Ethiopia. OIOS analytical review indicated that staff in all three entities were paid more than these amounts, resulting in overpayments amounting to an estimated \$701,964 to 201 staff members (\$349,660 paid to 88 female staff and \$352,304 to 113 male staff). The analysis by entity is shown in table 4.

Table 4: Estimated recurrent RSM overpayments

Details	ECA	UNOAU	DSS	Total
No. of staff with estimated overpayment	177	19	5	201
Total amount estimated overpayment	\$629,766	\$62,231	\$9,967	\$701,964

31. Overpayments arose because:

- When the financial cap for apartment buildings was \$200 from January to November 2022, staff were mostly paid at the rates of \$650 and \$500 for female and male staff, respectively, which were the rates applicable to staff living in stand-alone houses. When the caps were revised in December 2022, female staff continued to be paid at the rate of \$650, which was not provided for in the RSMs, while most male staff were paid at the rate of \$520. No female staff was paid above \$650 and very few male staff were paid above \$520, which implied that they were not entitled to those stand-alone houses rates during the January to November 2022 period.
- From February 2022 to June 2024, one male staff member was paid \$1,200 when the cap was \$1,040. From February 2023 to March 2024, another male staff member was also paid \$1,200 against the cap of \$1,040.

32. On 16 July 2024, UNOAU provided evidence of recovery of a total of \$3,000 from three staff members based on the correct RSMs reimbursement caps. Additionally, UNOAU adjusted the RSMs reimbursement amounts for some staff members to be consistent with the maximum approved reimbursable amounts.

33. Attempts to regularize the basis of RSMs reimbursements in ECA were suspended and never reviewed as had been intended. On 4 August 2017, the Chief of Administration for ECA issued an information circular detailing measures to comply with the newly revised 2017 RSMs for Ethiopia. This revision specified that reimbursements would be calculated based on the actual expenses incurred by staff members instead of as lump-sum payments. However, on 13 September 2017, the Office-in-Charge of Administration for ECA postponed the implementation of the information circular until further notice with the intention to hold consultations with stakeholders and Headquarters in New York. While the amounts paid were revised periodically, there was no evidence that the consultations were held to clarify the amounts to be paid and the required need for supporting documents.

34. In its response to the draft audit report, ECA provided evidence to OIOS that it had initiated RSM recovery from three staff members in March 2025. One staff member who was reassigned from Ethiopia in September 2021 had been overpaid \$21,000; one current ECA staff was overpaid \$43,000 due to the lack

of required documentation, and another current ECA staff was overpaid \$9,600 due to incorrect maximum reimbursable amounts. However, ECA did not provide OIOS with the results of a comprehensive review of all staff in receipt of RSMs to identify any further incorrect payments.

35. UNOAU indicated that the RSMs transitioned over time from lump payments through a period when ECA suspended the introduction of reimbursements based on costs incurred. During that period, ECA administered UNOAU's reimbursement transactions and, thus, impacted UNOAU's RSMs reimbursement process. Since 2019, UNOAU's financial transactions are administered by the Regional Service Centre Entebbe.

36. Inadequate processes put the Organization at risk of financial loss and the need to recover overpayments to staff. Administrative instruction ST/AI/2009/01 on the recovery of overpayments made to staff members provides guidance in this regard.

(8) ECA, UNOAU and DSS should: (a) conduct a comprehensive review to identify any incorrect payments made to staff members under recurrent residential security measures; and (b) implement corrective measures including timely recovery of overpaid reimbursements in accordance with administrative instruction on the recovery of overpayments made to staff members (ST/AI/2009/01).

ECA, UNOAU and DSS accepted recommendation 8. ECA stated that its management decided to pay RSM reimbursements to staff, based on lump-sum payments of \$500 for male staff and \$650 for female staff. Staff cannot be penalized for management decisions. As required by the recommendation, ECA reviewed RSMs and identified that any overpayments were due to staff who had left ECA but continued to be paid the security allowance. ECA has initiated recovery and implemented mechanisms to prevent future occurrences, including ensuring that the Human Resources unit copies the payroll processing team in all communications related to staff relocation or separation, and incorporating RSM in the staff clearance process. These changes have been reflected in the human resources system since March 2025.

UNOAU stated that non-compliance with the RSMs policy was due to management decisions, for which staff should not be held responsible. Recoveries had been made for some duplicate payments arising from Umoja errors and staff changing duty stations.

DSS stated that it would cross-check all RSM payments within a specified timeframe against authorized reimbursement caps, identify overpaid cases and issue formal recovery notices in accordance with ST/AI/2009/01. It will also establish preventive controls to avoid future overpayments.

IV. ACKNOWLEDGEMENT

37. OIOS wishes to express its appreciation to the management and staff of DSS, ECA and UNOAU 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 residential security measures in Ethiopia

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	The Designated Official for Ethiopia should, in consultation with the Security Management Team (SMT), develop and implement a framework for monitoring compliance with residential security measures for Ethiopia, including clear guidelines for periodic verification and presentation of the implementation status to the SMT.	Important	O	Receipt of the compliance monitoring framework for monitoring compliance with RSMs for Ethiopia that was endorsed by the SMT; designated security focal points in each agency conducted bi-annual compliance verifications using standardized checklists and presented compliance status as a standing agenda item during quarterly SMT meetings, as needed.	31 December 2026
2	DSS in Ethiopia should implement a monitoring mechanism to ensure all newly arrived staff members and their eligible family members attend security briefings within the required timeframe.	Important	O	Receipt of evidence of the monitoring mechanism established to ensure all newly arrived staff members and their eligible family members attended security briefings within the required timeframe.	31 December 2026
3	ECA should: (a) revise its security briefing materials on residential security measures in accordance with the Security Policy Manual and specific measures for Ethiopia; (b) ensure that all newly arrived staff members and their eligible family members complete the briefing as required; and (c) maintain adequate documentation on security briefing attendance.	Important	O	Receipt of the revised security briefing materials on RSMs, and evidence that security briefing attendance records are systematically maintained.	31 December 2026*

⁴ 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.

⁵ 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.

⁶ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁷ Date provided by DO, DSS and UNOAU in response to recommendations. *Revised implementation dates were provided for ECA since the actions they reported they had taken to implement the recommendations were inadequate to close them.

STATUS OF AUDIT RECOMMENDATIONS

Audit of residential security measures in Ethiopia

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
4	UNOAU should: (a) revise its staff induction checklist to cover residential security measures for Ethiopia; and (b) maintain proper documentation on security briefing attendance.	Important	O	Receipt of the approved revised staff induction checklist and evidence of the creation of the records portal that includes details of security briefing attendance.	1 August 2025
5	DSS in Ethiopia should maintain/ensure the existence of a database with the current addresses and geo-locations of the residences of all international staff in Ethiopia to facilitate retrieval of information on their location during emergencies or crises.	Important	O	Receipt of evidence of implementation of the database with current addresses and geo-locations of the residences of all international staff in Ethiopia.	31 June 2027
6	ECA and UNOAU should establish comprehensive guidelines on processing residential security measures (RSMs) reimbursements and train staff of administrative and finance units to implement them. The guidelines should include a standardized checklist to ensure completeness, accuracy and appropriateness of staff members' documentation to support their eligibility for RSMs reimbursement and periodic review of lease agreement renewals and security guard payment receipts.	Important	O	Receipt of the approved guidelines, including a checklist of required RSM documents.	ECA – 31 December 2025* UNOAU – 1 August 2025
7	ECA, UNOAU and DSS should conduct a comprehensive exercise to verify the documentation of all staff in receipt of residential security measures reimbursements to confirm their eligibility for the payment.	Important	O	Receipt of evidence of that ECA, UNOAU and DSS each have completed a comprehensive exercise to verify the documentation of all staff in receipt of RSM reimbursements to confirm their eligibility for the payment.	ECA – 31 December 2025* UNOAU – 1 August 2025 DSS – 31 December 2026
8	ECA, UNOAU and DSS should: (a) conduct a comprehensive review to identify any incorrect payments made to staff members under recurrent	Important	O	Receipt of evidence of that ECA, UNOAU and DSS each have (a) completed a comprehensive review to identify any incorrect payments made	ECA – 31 December 2025*

STATUS OF AUDIT RECOMMENDATIONS

Audit of residential security measures in Ethiopia

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
	residential security measures; and (b) implement corrective measures including timely recovery of overpaid reimbursements in accordance with administrative instruction on the recovery of overpayments made to staff members (ST/AI/2009/01).			to staff members under recurrent residential security measures; and (b) implemented corrective measures including timely recovery of overpaid reimbursements in accordance with administrative instruction on the recovery of overpayments made to staff members (ST/AI/2009/01).	UNOAU – 1 August 2025 DSS – 31 December 2026

APPENDIX I

Management Response

Management Response

Audit of residential security measures in Ethiopia

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The Designated Official for Ethiopia should, in consultation with the Security Management Team (SMT), develop and implement a framework for monitoring compliance with residential security measures for Ethiopia, including clear guidelines for periodic verification and presentation of the implementation status to the SMT.	Important	Yes	CSA/ Ethiopia	31 December 2026	Mainly requires coordination and documentation through the SMT, without heavy system dependencies or costs. Requires endorsement. Proposed actions to implement the recommendation may include: - Develop and endorse a compliance monitoring framework through SMT consultation and approval; - Assign designated security focal points in each agency to conduct bi-annual compliance verifications using standardized checklists; and - Present compliance status as a standing agenda item during quarterly SMT meetings, as needed.
2	DSS in Ethiopia should implement a monitoring mechanism to ensure all newly arrived staff members and their eligible family members attend security briefings within the required timeframe.	Important	Yes	CSA/ Ethiopia	31 December 2026	Can be implemented using existing tools (e.g., SharePoint, Excel, or Umoja). Requires coordination with local HR partner and DSS-Ethiopia security staff member but is low-cost.

⁸ 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.

⁹ 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.

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Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						A centralized database (e.g., SharePoint) to track staff and dependents' briefing attendance is already in place. Proposed actions may include: - Coordinate with HR to inform personnel during onboarding that attendance for security briefings is mandatory; and - Assign focal point to provide monthly attendance updates to DSS.
3	ECA should: (a) revise its security briefing materials on residential security measures (RSMs) in accordance with the Security Policy Manual and specific measures for Ethiopia; (b) ensure that all newly arrived staff members and their eligible family members complete the briefing as required; and (c) maintain adequate documentation on security briefing attendance.	Important	Yes	ECA SSS Chief Security Officer	Implemented	ECA: Security briefing has mandatory points to be present to UN personnel. Instructions on RSM are reviewed as per the recommendation and policy in force. <i>ECA requests closure of recommendation as duly implemented.</i> DSS: Revising materials and documenting attendance are operational tasks. Attendance tracking is already done (above) and can be strengthened to maintain documentation. Proposed actions may include:

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Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						- Update briefing materials to clarify RSM reimbursements versus allowances, aligning with SPM. - Require signed attendance logs or digital acknowledgments for each session. - Implement quarterly internal controls to ensure recordkeeping compliance.
4	UNOAU should: (a) revise its staff induction checklist to cover residential security measures for Ethiopia; and (b) maintain proper documentation on security briefing attendance.	Important	Yes	Finance Officer	1 August 2025	a) Is being revised and the updated check list and inclusive induction briefing program covering HR, security / RSM policy will be fully implemented by 1 August 2025. b) A records portal for documentation for security clearances / lease agreements and individual checklists on briefing and attendance is being set up for HR / Finance Budget and Security to upload staff members documents folders for ease of access for monitoring purposes. To be fully implemented by 1 August 2025.
5	DSS in Ethiopia should maintain/ensure the existence of a database with the current addresses and geo-locations of the residences of all international staff in Ethiopia to facilitate retrieval of information on their location during emergencies or crises.	Important	Yes	D/DFO HQ CSA/Ethiopia	30 June 2027	Technically doable using systems, but data privacy concerns, staff resistance, and resource limitations (geo-tagging, data security, updates) could delay implementation. May require OICT support.

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Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Proposed actions to implement the recommendation may include: - Deploy or enable existing systems to capture residential geo-coordinates; - Require submission of geo-tagged RSS forms upon residence approval; and - Update the database biannually or upon residence change.
6	ECA and UNOAU should establish comprehensive guidelines on processing residential security measures (RSMs) reimbursements and train staff of administrative and finance units to implement them. The guidelines should include a standardized checklist to ensure completeness, accuracy and appropriateness of staff members' documentation to support their eligibility for RSMs reimbursement and periodic review of lease agreement renewals and security guard payment receipts.	Important	Yes	ECA – Chief Finance and Budget Section UNOAU – Finance Officer	ECA – Implemented, April 2025 UNOAU – 1 August 2025	ECA: ECA stated has set up internal guidelines for processing the current RSM and dedicated payroll staff members are trained as to its implementation, including periodic review of the staff member's entitlement. See the attached. <i>ECA requests closure of recommendation as duly implemented.</i> UNOAU: UNOAU has established a comprehensive system for RSM reimbursements processing from security clearance, HR verification and Finance review prior to submission to RSCE for processing which is in application. In addition, all International Staff will be notified on the process details, through a guideline together with a checklist of RSM required documents. Under

Management Response

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Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						implementation and completion by 1 August 2025. Most lease agreements are for one year and payment automatically lapses till a renewal of the lease agreement is shared with HR to kick-off the next cycle.
7	ECA, UNOAU and DSS should conduct a comprehensive exercise to verify the documentation of all staff in receipt of residential security measures reimbursements to confirm their eligibility for the payment.	Important	Yes	ECA – Chief Payroll and Disbursement Unit UNOAU – Finance Officer DSS – Senior HR/EO (for DSS staff only)	ECA – Implemented UNOAU – 1 August 2025 DSS – 31 December 2026	ECA: All documents received from staff members for payment processing are reviewed and verified to ensure compliance with RSM guidelines. Staff members are required to submit complete documentation and relevant information before their requests can be processed. Consequently, multiple communication with the staff may be necessary to confirm the eligibility for payment. Samples of such email correspondence are attached for reference. ECA will continue to apply this verification method to future RSM implementation. <i>ECA requests closure of recommendation as duly implemented.</i> UNOAU: UNOAU undertook a comprehensive exercise to verify staff documentation for RSM and discovered that most were compliant based on UNDSS survey and procedures heretofore communicated to staff, although reported as non-

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Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						compliant by OIOS Audit. There is a need to adjust OIOS record of findings on some cases. UNOAU notes that some cases surveyed by UNDSS and confirmed compliant, but missing one signature by CSA and, hence, classified as non-compliant by the OIOS Audit and recommended for recovery of RSM reimbursement; were actually compliant with administrative and UNDSS processes in place at the time. UNOAU notes that the missing signatures were not due to oversight by the staff members and hence, are not recoverable. In cases where UNDSS had recommended residential security enhancements, and staff members were cleared to enter leases with landlords pending the enhancements works completion, this category was classified as non-compliant by OIOS Audit where UNDSS did not return to confirm the enhancements were completed. This again was not an oversight on the part of staff members, hence, it is also deemed not recoverable.

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Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						UNOAU 1) in coordination with UNDSS initiated a process for a new security survey of all the residences that were compliant, but forms were not certified in the last part by the CSA, so that they can be fully certified for those residences where staff still reside; and 2) has identified and taken steps and resolved the issue. Going forward, through comprehensive guidelines and periodic review of paperwork to ensure no lapses. DSS: Labor-intensive. Will require staff cooperation and retroactive document retrieval, which may be incomplete. The EO is undertaking this with respect to UNDSS staff (only): conduct a one-time review of all active RSM recipients against updated eligibility criteria and documentation. Other proposed actions may include: - Create a compliance matrix for tracking follow-up actions and missing documents; and - Notify non-compliant staff and provide a deadline for documentation submission.

Management Response

Audit of residential security measures in Ethiopia

Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
8	ECA, UNOAU and DSS should: (a) conduct a comprehensive review to identify any incorrect payments made to staff members under recurrent residential security measures; and (b) implement corrective measures including timely recovery of overpaid reimbursements in accordance with administrative instruction on the recovery of overpayments made to staff members (ST/AI/2009/01).	Important	Yes	ECA – Chief Payroll and Disbursement Unit UNOAU – Finance Officer DSS – HR/EO (for DSS staff only)	ECA – Implemented, March 2025 UNOAU – 1 August 2025 DSS – 31 December 2026	ECA: ECA reiterates that staff cannot be penalized for management decisions. The ECA Management took a decision to pay RSM reimbursements to staff using a lumpsum payments, \$500 for male staff and \$650 for female staff. ECA has taken the following actions as required by this recommendation: (a) ECA has undertaken a review of the RSM and found that any overpayment was due to a couple of staff leaving the ECA where the security allowance continued to be paid; a (b) Recovery has been initiated and mechanisms put in place to avoid future occurrence. This includes ensuring that HR includes the payroll processing team in all communications related to staff relocation/separation and incorporates the RSM into the staff clearance process. This has been reflected in the HR system since March 2025. <i>ECA requests closure of recommendation as duly implemented.</i>

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Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						UNOAU: (a) As identified by OIOS Audit, the RSM policy has been transitioning over the years from lump sum payment (until 2017), through a period when the DO (ES ECA / DoA ECA) suspended introduction of refunds based on receipts (2017-2022), to the current policy of up to 20% reimbursement (not exceeding \$520) for security included in rent for apartments / gated communities standalone housing. This suspension impacted as well on UNOAU, whose finance payments were being done by ECA until the 2019 management reform (when UNOAU Finance payments were moved to RSCE). (b) In the case of apartments and standalone, gated houses where the landlord pays for security, a decision was taken in 2019 by management - after consultations with the staff union and RSCE - that each staff member should certify the portion of rent that covers security. Hence, this did not amount to an overpayment as reported in the Audit. (c) In cases where overpayment to a staff member was made as a result

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Rec. no.	Recommendation	Critical ⁸ / Important ⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						of Umoja system making double payments in some months or in on-boarding staff from a different duty station, recovery has been effected and reported to OIOS. DSS: Retrospective recovery is complex—some overpayments were based on past misinterpretations or entity-level decisions. Staff may no longer be with the organization, and recovery may lead to appeals, grievances, or prolonged case-by-case handling. Proposed actions may include: - Cross-check all RSM payments from a specified timeframe against authorized reimbursement caps; - Identify overpaid cases and issue formal recovery notices in line with ST/AI/2009/01. There may also be cases where exceptions from recovery should be pursued; and - Establish preventive control to avoid future overpayments.