Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2025/048

Audit of the implementation of transition and liquidation activities in the United Nations Assistance Mission for Iraq

UNAMI made progress in implementing transition and liquidation activities, but needed to address gaps in liquidation risk management and timely update its closure and liquidation operational dashboard

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Audit of the implementation of transition and liquidation activities in the United Nations Assistance Mission for Iraq

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of transition and liquidation activities in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess the effectiveness and efficiency of the implementation of transition and liquidation activities in UNAMI. The audit covered the period from July 2024 to June 2025 and included: risk management, communication and coordination; site closure and environmental clean-up; financial management; records management; and monitoring.

UNAMI made progress in implementing transition and liquidation activities, including coordination, environmental closure and handovers, trust fund management, and training for records management focal points. However, OIOS identified gaps in the liquidation-specific risk register and management of the closure and liquidation dashboard.

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

- Finalize a liquidation-specific risk register to ensure effective risk management during the liquidation phase.

- Timely update its closure and liquidation operational dashboard to ensure that all progress activities are accurately recorded and available for effective monitoring and oversight.

UNAMI accepted all recommendations, implemented one, and initiated action to implement the other. Actions required to close the recommendation are indicated in Annex I.

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Audit of the implementation of transition and liquidation activities in the United Nations Assistance Mission for Iraq

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of transition and liquidation activities in the United Nations Assistance Mission for Iraq (UNAMI).

2. Security Council Resolution 2732 (2024), adopted on 31 May 2024, extended the Mission's mandate until 31 December 2025, after which it will cease all work and operations, except for any remaining liquidation activities. The resolution also mandated the Mission to complete a transition and liquidation plan by 31 December 2024, initiate the transfer of its tasks, and begin the orderly and safe drawdown and withdrawal of its personnel and assets, including identifying an end date for liquidation activities in Iraq. In line with this directive, UNAMI submitted its Transition and Liquidation Plan (TLP) (S/2024/966) on 24 December 2024. The plan outlines a phased drawdown, prioritizing the transfer of mandated tasks to the United Nations Country Team (UNCT) and Iraqi institutions while maintaining support for electoral processes, internally displaced persons, and accountability mechanisms.

3. The transition activities are scheduled throughout 2025, beginning with the closure of field offices in Mosul by 31 March 2025 and Kirkuk by 30 April 2025. Offices in Basra, Baghdad, and Erbil will remain operational until 31 December 2025 to continue supporting electoral and human rights functions. The liquidation phase will commence on 1 January 2026, following the formal closure of the Mission. It will focus on completing administrative and logistical activities, including the disposal of assets, repatriation of personnel, facility closures, and financial reconciliation. Environmental impact assessments will be conducted prior to vacating the premises. The liquidation is expected to conclude by 30 September 2026, with residual operations integrated into UNCT and coordinated in consultation with the Government of Iraq. A dedicated liquidation entity will be established in Iraq under the strategic oversight of the Department of Operational Support (DOS) to manage all residual financial, operational, and administrative matters following the cessation of UNAMI's mandated activities.

4. To support UNAMI's transition and liquidation, an integrated strategic Working Group was established at United Nations Headquarters (UNHQ) in June 2024, co-chaired by the Director of the Middle East Division (D-2), Department of Political and Peacebuilding Affairs, and the UNAMI Chief of Staff. The Group is responsible for providing overall strategic direction, ensuring inter-agency coordination, and overseeing the development and implementation of the TLP. At the field level, the Mission Integrated Transition Task Force (MITTF), co-chaired by the Deputy Special Representative of the Secretary-General (DSRSG) for Political Affairs and Electoral Assistance and the DSRSG (Resident Coordinator and Humanitarian Coordinator), is responsible for implementing the transition, coordinating activities between UNAMI and the UNCT, and serving as the primary liaison with the Working Group.

5. The implementation of transition and liquidation in UNAMI is governed by UNAMI TLP and various United Nations policies, including: the DOS guide for senior leadership on field entity closure, liquidation manual, DOS guidelines for the development of the mission/field entity support division closure plan, environmental policy for United Nations field/missions, the DOS guidelines for environmental clearance and handover of mission/field entity/sites, DOS standard operating procedure (SOP) for field entity closure on paper and digital records and archives, and United Nations Financial Regulations and Rules.

6. The revised 2025 UNAMI budget, dated 5 March 2025, amounted to $110.5 million, including $93.9 million for civilian personnel, $4.4 million for military and police personnel, and $12.1 million for

operational costs. Of the civilian personnel budget, $21.7 million is allocated for separation entitlements for 510 staff as part of the phased drawdown and transition to the UNCT. The budget supports the Mission's closure by 31 December 2025, with 126 posts retained into 2026 to support liquidation activities.

7. UNAMI's data management arrangements for the implementation of transition and liquidation activities included the use of Umoja for financial and contract data, section-level transition and liquidation plans to guide operational activities, and a mission-wide closure and liquidation dashboard to consolidate and monitor progress.

8. Comments provided by UNAMI are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess the effectiveness and efficiency of the implementation of transition and liquidation activities in UNAMI.

10. This audit was included in the 2025 risk-based work plan of OIOS due to the reputational, financial, and operational risks associated with UNAMI's transition and liquidation process.

11. OIOS conducted this audit from March to July 2025. The audit covered the period from July 2024 to June 2025 and included: risk management, communication and coordination; site closure and environmental clean-up; financial management; records management; and monitoring.

12. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, including the TLP, section-level implementation plans and meeting minutes or reports, (c) assessment of the client's data management systems, including Umoja and UNAMI closure and liquidation dashboard, and (d) analytical review of financial accounts, contract status data in Umoja and progress data in the closure and liquidation dashboard.

13. To assess the reliability of data pertaining to the implementation of transition and liquidation activities, OIOS reviewed data in Umoja and the UNAMI closure and liquidation dashboard and consulted with relevant UNAMI personnel. Based on the review, OIOS determined that the data were sufficiently reliable for the purpose of the audit despite some issues as presented in this report.

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

III. AUDIT RESULTS

A. Risk management, communication and coordination

<u>Risks needed to be identified and managed for the Mission's liquidation phase</u>

15. The DOS guide for senior leadership on closing field entities requires field missions to prioritize key risk areas during the pre-liquidation phase to support effective risk mitigation. This includes conducting a comprehensive risk assessment to evaluate the conditions necessary for achieving the liquidation's intended benefits, considering the prevailing political and security context.

16. UNAMI developed several implementation plans to support its transition and liquidation, including operational, environmental, records management, and common premises plans, which outlined clear frameworks, timelines, and responsibilities.

17. OIOS review of these plans had noted that they lacked comprehensive risk identification and relevant mitigation measures, resulting in reduced effectiveness in anticipating and managing operational and compliance risks during transition and liquidation. Accordingly, following the audit, UNAMI updated its risk register in July 2025 and identified 16 risks (six high, five medium, and five low) across strategic, managerial, financial, governance, compliance, and operational areas, with emphasis on political climate, electoral support, human rights, security, assets, finance, and human resources. However, the register explicitly stated that it only covered risks until 31 December 2025 and that a separate liquidation-specific register would be required for activities commencing on 1 January 2026.

18. The liquidation phase is expected to introduce unique operational and compliance challenges, including asset disposal, contract close-outs, settlement of staff entitlements, and environmental remediation, which require dedicated risk management measures. Unmanaged liquidation risks can quickly undermine mandate closure, financial accountability, and compliance obligations.

(1) UNAMI should finalize a liquidation-specific risk register to ensure effective risk management during the liquidation phase.

UNAMI accepted recommendation 1 and stated that the liquidation-specific risks had already been incorporated into the Mission's enterprise risk management framework, which was approved and signed by the SRSG on 20 August 2025. The Mission noted that the risk dashboard under the "operations" category covers key areas such as human resources, asset management, and environmental management. It further indicated that the key drivers, internal controls, and corresponding risk responses are comprehensively detailed in the approved Mission risk register.

Improvements were made to strengthen the UNAMI's communication strategy for transition and liquidation

19. The DOS guide for senior leadership on field entity closure requires senior leadership to establish a communication strategy that ensures consistent messaging, counters misinformation, and enhances stakeholder engagement. In line with this, The TLP requires a strategic communication framework under the SRSG's guidance to support stakeholder outreach, counter misinformation, and maintain public trust, with UNAMI's communications team supporting the country team until the Mission's closure, after which responsibilities will transfer to the country team under a new structure to be finalized by the Resident and Humanitarian Coordinator in 2025.

20. In August 2024, the Strategic Communications and Public Information Office (SCPIO), in collaboration with senior management and the MITTF, developed a communication strategy outlining key objectives, target audiences, messaging, timelines, and assigned responsibilities. The strategy incorporated tools, such as media monitoring, social media engagement, and awareness campaigns, to counter misinformation. However, several weaknesses limited the effectiveness of the communication strategy. For example, it did not include a tailored approach and message for women, youth, or marginalized groups, despite their importance as key audiences. The strategy also lacked crisis communication protocols and phased rollout timelines aligned with the Mission's transition milestones. Additionally, it lacked a structured monitoring and evaluation framework and key performance indicators (KPIs) to assess audience engagement, media reach, and internal staff feedback.

21. Furthermore, a review of the 2025 SCPIO work plan showed that it did not fully address the identified gaps in the communication strategy. Although it included public information activities and social media outputs, it lacked integration of risk-based messaging, crisis response planning, and mechanisms for collecting and analyzing feedback. Additionally, it did not establish performance indicators to measure the effectiveness of communication efforts. Furthermore, the work plan outlined the intention to transfer communication responsibilities to the UNCT by 31 December 2025. As of 31 July 2025, UNAMI had not

developed a documented communication handover plan, which could increase the risk of disrupted messaging, weaken stakeholder engagement, and lead to the loss of institutional communication assets following the Mission's closure.

22. These gaps occurred because priority was placed on delivering messages rather than on comprehensive planning. As a result, UNAMI's communication during the transition may be less inclusive and responsive, which could reduce public trust and stakeholder engagement during the Mission's closure.

23. Following the audit, UNAMI updated its communication strategy and work plan in August 2025 to address the identified shortcomings. OIOS review confirmed that the revised framework incorporated tailored and inclusive messaging for women, youth, marginalized groups, and persons with disabilities; introduced crisis communication protocols to mitigate reputational and security risks; established a structured monitoring framework with KPIs covering social media engagement, website traffic, and media outputs; integrated risk-based messaging with mechanisms to counter misinformation, disinformation, and hate speech; and outlined a documented handover plan with timelines for transferring communication responsibilities, platforms, and media lists to the Resident Coordinator's Office.

24. These improved measures indicated that the weaknesses noted in the audit have been substantially addressed. However, the handover plan provided limited detail on capacity-building measures for the Resident Coordinator's Office, which could undermine the long-term sustainability and continuity of strategic communications beyond UNAMI's closure. Therefore, UNAMI could complement its updated communication strategy and/or work plan by incorporating capacity-building measures for the Resident Coordinator's Office (RCO) to ensure the sustainability and continuity of communications beyond the Mission's closure. In response, UNAMI stated that the SCPIO would provide the RCO communications team with briefings and technical training to build capacity and ensure a seamless handover of accounts, lists, and websites prior to the Mission's closure, thereby strengthening the RCO's ability to sustain and continue communications beyond the Mission's closure.

Coordination mechanisms for the UNAMI transition and liquidation were effective

25. The TLP requires close collaboration and support from the Government of Iraq, UNCT, and other partners to ensure a smooth transition and the gradual drawdown of the Mission. Accordingly, the DOS guide for senior leadership on closing field entities emphasizes the importance of early and regular communication and coordination with external stakeholders.

26. UNAMI established a multi-tiered coordination structure to guide its transition and liquidation planning, as below:

- Nationally, it worked with the Government of Iraq through the UNAMI Transition Coordination Committee, led by the Ministry of Foreign Affairs and senior Iraqi officials, to manage office closures, asset transfers, and future United Nations presence.
- At the United Nations headquarters, a Working Group formed in June 2024 provided strategic oversight. In the field, MITTF, launched in July 2024, coordinated planning between UNAMI and the UNCT. Internally, the SLT functioned as the main decision-making body. At the same time, bi-weekly meetings chaired by the DSRSG for Political Affairs and Electoral Assistance addressed transition actions and operational issues.
- The Operations Management Team (OMT), comprising UNAMI and UNCT representatives, supported the coordination of operational and financial aspects of the drawdown and preparedness for UNCT.

27. OIOS reviewed minutes from 21 meetings held by coordination bodies supporting UNAMI's transition and liquidation and found evidence of active engagement, documented decision-making, and inter-agency collaboration. The SLT made strategic decisions on the phased drawdown, security arrangements, and oversight mechanisms. Bi-weekly coordination meetings addressed operational matters, including field office closures, staffing transitions, and logistics. The Working Group focused on implementing the TLP, including budget planning, compound closures and transfers, records handover, national staff integration, and post-closure human rights arrangements. The MITTF coordinated external engagement, including discussions with the Government of Iraq, finalizing memoranda of understanding, and facilitating asset handovers. The OMT has integrated transition planning into its agenda since June 2024, addressing cost-sharing, compound use, and common services.

B. Site closure and environmental clean-up

<u>Environmental closure and handover activities were completed at the Mosul and Kirkuk United Nations Integrated Compounds</u>

28. In accordance with the TLP, the Mosul and Kirkuk field offices were to be closed by 31 March and 30 April 2025, respectively, with all related liquidation activities, including environmental remediation and handover, completed by 31 May and July 2025. The DOS guide for senior leadership on closing field entities requires field missions to conduct environmental closeout assessments (ECOAs) at all mission sites, address identified issues during liquidation, and coordinate handovers with host authorities or landowners, ensuring a co-signed handover certificate is obtained as formal proof of environmental clearance and transfer.

29. For the Mosul compound, UNAMI conducted an ECOA on 29 January 2025, assessing key areas, such as power and fuel storage, wastewater treatment, water supply, hazardous materials, and waste disposal. The initial assessment identified minor issues requiring corrective action, including: (i) transporting used oil and batteries to Erbil; (ii) removing concealed solid waste behind a sea container; and (iii) inspecting for potential soil contamination near generators. These actions were assigned to the Erbil Facilities Management Section with a completion deadline of 12 February 2025. OIOS reviewed the final ECOA report and photographic evidence, confirming that all issues had been addressed, no significant environmental risks remained, and the site had been restored to its original state. Wastewater treatment test results included in the report's appendices supported this conclusion.

30. UNAMI conducted a joint final inspection with host government representatives on 27 May 2025 to verify the completion of all remedial and mitigation measures. The site was formally handed over after all systems were responsibly decommissioned, secured, or transferred, culminating in the issuance of an environmental clearance and handover certificate co-signed by UNAMI and the host authority on the same day. The certificate confirmed that: (i) the site was closed in compliance with national and local environmental regulations; (ii) UNAMI and the UNCT were indemnified from future liabilities; and (iii) the Government of Iraq assumed full responsibility for the premises as of the signing date.

31. Similarly, for the Kirkuk Compound, UNAMI conducted an ECOA on 29 January 2025 identified several environmental risks requiring corrective actions, such as: (i) accumulated used oil, batteries, and tires in the hazardous materials storage area; (ii) compacted plastic and cardboard waste awaiting clearance from the waste yard; (iii) the need for final testing of the bore-well and treated wastewater; (iv) removal of minor construction debris; and (v) final inspection of fuel systems to confirm the absence of leaks or spills.

32. In response to the ECOA findings, UNAMI identified several corrective actions in the closure plan, including hazardous waste removal, waste yard clearance, generator synchronization, wastewater testing,

and landscaping inspection. These tasks were assigned to various sections and units, with completion scheduled by 15 April 2025. OIOS review of the Kirkuk handover and environmental clearance certificate dated 31 July 2025 confirmed that the premises were returned in an environmentally acceptable condition, equal to or better than when first occupied by UNAMI. A joint inspection by UNAMI and the Government of Iraq on 29 and 30 July 2025 verified that the site was free from waste and hazardous substances and fully compliant with national and local environmental standards.

C. Financial management

Progress was made in managing accounts receivable and payable and procurement contracts

33. United Nations field entities are required to ensure the timely closure of financial accounts and procurement contracts as part of the financial closeout process. Additionally, according to the United Nations Controller's memorandum on cost recovery operational guidance for 2025 (29 November 2024), service providers are required to regularly monitor revenue collection and ensure outstanding receivables are collected within 30 days, following up on overdue balances and taking corrective measures, including modifying or discontinuing services in cases of persistent noncompliance.

(a) Progress was made in reducing accounts receivable and accounts payable

34. OIOS analyzed UNAMI's Umoja accounts receivable data as of 31 July 2025 and 31 August 2025, which were mostly owed by United Nations entities. As shown in Table 1, UNAMI achieved a 41 per cent reduction in August 2025, with receivables decreasing from $3.05 million to $1.80 million. This progress was primarily driven by the near-elimination of receivables less than three months old (a reduction of $2.27 million), complemented by decreases in long-outstanding balances greater than one year and improved reconciliation of negative balances. Although receivables in the less than one month and less than six months categories increased due to re-aging and new billings, the overall trend reflects strengthened collection efforts and closer monitoring in anticipation of the Mission's liquidation in January 2026.

Table 1**: Ageing analysis of accounts receivable: July 2025 vs August 2025**

Ageing of accounts receivable	**31 July 2025**		**31 August 2025**		**Change**
	No of entities	**Amount ($)**	**No of entities**	**Amount ($)**	**Amount ($)**
Less than one month	18	338,209	15	632,788	294,580
Less than three months	17	2,352,051	14	78,667	(2,273,385)
Less than six months	15	190,546	17	852,939	662,392
Less than one year	17	(726,706)[1]	14	(404,701)	322,005
Greater than one year	15	891,606	13	639,337	(252,269)
Total		**3,045,706**		**1,799,029**	**(1,246,677)**

Source: Umoja and OIOS analysis

35. Similarly, OIOS analysis of UNAMI's Umoja accounts payable data as of 30 June 2025 revealed a substantial decrease (from $1.5 million in June 2024 to $0.98 million in June 2025).

[1] *Negative accounts receivable*: Credit balances in accounts receivable, representing amounts the UNAMI owes to customers (United Nations entities), such as unallocated deposits, overpayments, or account credits.

36. UNAMI, in collaboration with the Kuwait Joint Support Office (KJSO), was committed to continuing its efforts for the collection of receivables and resolving the payables to ensure timely settlement ahead of liquidation.

(b) The management of the UNAMI active procurement contracts was progressing effectively

37. A review of UNAMI's active contracts recorded in Umoja revealed that, as of 30 June 2025, the Mission maintained 101 active contracts with a cumulative not-to-exceed (NTE) amount of $29.3 million, of which $6.3 million remained unutilized. These contracts covered key operational areas, including communications, cleaning, laundry, security, supplies, aviation, and maintenance. Of the 101 contracts, 90 (89 per cent) are aligned with the Mission's closure timeline, with end dates on or before 31 December 2025. These contracts have an average of 167 remaining valid days, providing sufficient time to complete close-out activities, including final service delivery, invoice settlement, and financial reconciliation.

38. OIOS identified 11 active contracts expiring beyond 31 December 2025 with a total NTE amount of $6.2 million and an unutilized amount of $2.6 million. These contracts included operations and maintenance of the Baghdad accommodation and office rental, unarmed security services, public information subscriptions, and printing services. These services are considered essential to support the liquidation phase, including sustaining residual mission functions, safeguarding United Nations assets, and supporting final reporting and administrative closeout. Continued oversight is required to ensure that contracts expiring beyond 31 December 2025 remain within scope, are regularly reviewed, and are closed in accordance with the Mission's liquidation timeline.

<u>UNAMI made progress in closing its trust fund in support of the construction and renovation of the United Nations Integrated Compound in Baghdad</u>

39. In accordance with DOS guidelines on field entity closures and the United Nations Financial Regulations and Rules, trust fund accounts are required to be settled upon mission closure, with any remaining balances disbursed or transferred in accordance with the fund's terms of reference and donor agreements.

40. According to its terms of reference, the trust fund was established in 2009 to receive contributions from Member States for the construction and renovation of the United Nations Integrated Compound in Baghdad, including office space, accommodation, and related security infrastructure to ensure the safety of United Nations personnel. It received a total of about $50.8 million, including $25 million from the Government of Iraq and $760,600 from the Governments of the Czech Republic, Greece, Italy, Luxembourg, Poland, and Sweden in March 2010, followed by an additional $25 million from the Government of Iraq in June 2011.

41. OIOS reviewed the trust fund's annual Statement of Financial Position and Statement of Financial Performance for the years ended 31 December 2023 and 2024. Table 2 summarizes the changes in key financial accounts over the two reporting periods. The analysis confirmed that UNAMI made significant progress in drawing down the trust fund by the end of 2024, with both total assets and net assets decreasing by 99.8 per cent and all liabilities fully settled. Property, plant, and equipment were entirely transferred or donated internally to UNAMI, signaling the completion of infrastructure-related activities.

42. A further review of source documentation and 135 transactions recorded in Umoja between January and November 2024 supported the validity of these transfers. Total investments declined by 75.4 per cent, while cash and cash equivalents rose by 272.4 per cent to support final payments. The significant drawdown of the trust fund was due to UNAMI's efforts to finalize construction-related disbursements and bring the trust fund into compliance with its terms of reference ahead of mission closure.

Table 2: **UNAMI Trust Fund financial summary – Selected Accounts as of 31 December 2023 and 2024**

Description	31 Dec 2023 ($)	31 Dec 2024 ($)	Change ($)	% Change
Total assets	31,061,403	55,194	(31,006,209)	-99.8%
Total liabilities	5,145	0	(5,145)	-100.0%
Net Assets	31,056,258	55,194	(31,001,064)	-99.8%
Property, plant, and equipment	30,981,794	0	(30,981,794)	-100.0%
Total investment	69,366	17,062	(52,304)	-75.4%
Cash and cash equivalents	10,243	38,132	27,889	272.3%

Source: Trust Fund statements and OIOS analysis

D. Records management

UNAMI developed and implemented a records management plan, and was making progress in training designated focal points

43. The SOP on field entity closure on paper, digital records, and archives requires that an entity develop a liquidation records management plan and that all designated records management focal points (RMFPs) be trained to manage records throughout the liquidation process.

(a) UNAMI developed a records management plan and standard operating procedure for managing paper and digital records during liquidation

44. In September 2024, UNAMI developed a liquidation records management plan, which provided a phased roadmap for managing both paper and digital records during the Mission's drawdown. The plan outlined specific activities across four main phases (preparation, records identification and inventory, disposition, and transfer) and assigned responsibilities to the Information Management Unit (IMU), Records Focal Management Points (RFMPs), and other support sections. The plan addressed both digital and physical records, incorporating inventory development, application of the Field Mission Retention Schedule (FMRS), and coordination with the United Nations Archives and Records Management Section (ARMS) for final disposition and transfer. The plan included training activities to be implemented by IMU from October 2024 to March 2025, with additional targeted training in Phase II (records identification and inventory) to strengthen records identification and archiving skills.

45. UNAMI also developed an internal SOP for the liquidation of paper and digital records and archives, which was approved by the Chief of Mission Support (CMS) in January 2025. The SOP established a formal framework aligned with the same four operational phases: preparation, identification, disposal/retention, and transfer. It assigned clear roles and responsibilities to the CMS, Chief IMU, IMU team, Focal Points, and supporting entities such as the Field Technology Section (FTS) and ARMS. The SOP emphasized compliance with United Nations regulations, the protection of sensitive data, the secure destruction of non-retained records, and the thorough documentation of all actions. It also required continuous training, detailed inventories, consideration of environmental factors in disposal processes, and secure shipment of archival materials.

(b) UNAMI made progress in providing ongoing training to records management focal points

46. To implement the records management plans, UNAMI appointed the Chief IMU as the lead focal point responsible for overseeing the records lifecycle, delivering training, and coordinating with relevant stakeholders. A review of documentation confirmed that 34 RMFPs had been designated across all sections

and units of the Mission. As part of the training efforts, the IMU developed a physical records archiving guide in the form of a presentation in November 2024. The presentation outlined the whole process and responsibilities for archiving UNAMI's paper records during liquidation, covering five key stages: inventory and categorization, disposal of non-records, inventory submission to ARMS, labeling and packing, and final transfer to UNHQ, supported by guidance on roles, classification standards, retention schedules, and secure handling.

47. OIOS reviewed training attendance logs and presentation materials, noting that 57 UNAMI and 8 KJSO staff members participated in online records management training delivered by IMU in November and December 2024. The training covered the contents of the Physical Records Archiving Guide. OIOS inquiries of 12 RMFPs indicated that the training provided was generally considered adequate. However, 15 of the designated 34 RMFPs did not attend the training.

48. Following the audit, UNAMI conducted additional records management training on digital archiving procedures in July and August 2025 for 26 staff members across 25 sections and units. The participants included 10 of the 15 focal points who had missed the training sessions held in November and December 2025. Of the remaining five focal points, three (representing the Human Rights Office, Conduct and Discipline Unit, and Child Protection Unit) were exempt from training, as their data will be transferred separately to designated United Nations entities. For the other two, while staff members from their respective sections attended, further training sessions are planned to ensure their participation, along with staff from nine additional sections and units.

E. Monitoring

Efforts were made in tracking transition and liquidation activities, but the closure and liquidation operational dashboard needed to be updated in a timely manner

49. According to DOS guidelines on field entity closures, field missions are required to establish effective monitoring and evaluation frameworks to guide transition and liquidation processes. These frameworks should include clearly defined KPIs, milestones, timelines, outcome metrics, and mechanisms to track progress, identify deviations, and apply corrective actions.

50. UNAMI developed a closure and liquidation operational dashboard to track the progress of transition and liquidation activities across all mission locations and key functional areas, including environment, engineering, field technology, medical, transport, training, human resources, procurement, finance, and property management. OIOS reviewed the status of 288 deliverables recorded in the dashboard across the Engineering Section, Environment Section, and other functional units, including the Field Technology Section and IMU, as summarized in Table 3.

Table 3: **Progress status of transition and liquidation activities/deliverables as of 30 June 2025**

Section	Not started	Ongoing	Completed	Total	% of task completion
Environment	45	13	22	80	27.5%
Engineering	45	11	50	106	47.2%
Other sections/units	50	38	14	102	13.7%
Total	**140**	**62**	**86**	**288**	**29.9%**

Source: UNAMI closure and liquidation operational dashboard as of 30 June 2025

51. Of the 288 activities related to transition, drawdown, and field closures, 29.9 per cent were updated as completed. The Engineering Section showed strong implementation, with all 45 activities properly recorded and dated, and no delays noted in ongoing or pending tasks. In contrast, 63 activities (21.9 per cent) across other sections lacked both start and end dates, including nine ongoing and eight completed tasks. These included critical actions such as stakeholder engagement and Kirkuk site handover, environmental cleanup at the Baghdad Field Support Base, and monitoring and validating environmental parameters in the Transport Workshop.

52. Of the 50 activities marked as "Not Started," 18 had end dates between December 2024 and July 2025, suggesting that several tasks might already be overdue or at risk of non-completion. These overdue tasks included addressing asset-holding issues, establishing accurate site records with environmental risk assessments and corrective actions, and conducting a digital records inventory to identify valuable materials for transfer to UNHQ. Similarly, 10 of the 62 ongoing activities had end dates ranging from January to May 2025, including identifying records for shipment to UNHQ (particularly sensitive records, such as those on human rights and personnel), locating secure disposal and storage sites, and procuring boxes, shredders, and freight contracts, indicating possible implementation delays.

53. Following the audit, UNAMI updated its dashboard. OIOS review in August 2025 showed that 155 of the 288 activities (40 per cent) were completed, with only 16 still lacking start and end dates. However, 16 of the 91 activities marked as "ongoing" (18 per cent) had already exceeded their planned end dates between December 2024 and July 2025. These overdue tasks included addressing asset-holding issues, establishing accurate site records with environmental risk assessments and corrective actions, and conducting a digital records inventory to identify valuable materials for transfer to UNHQ. While the update improved dashboard accuracy and reduced information gaps, the persistence of overdue activities continues to pose operational risks.

54. UNAMI stated that the liquidation dashboard was a supplementary tool for senior leadership, updated only after sections validated tasks. It added that some activities appearing as "not started" or "overdue" were in fact completed but had not yet met the threshold for reflection in the dashboard. However, OIOS noted that the dashboard should serve as the central, mission-wide reference for tracking liquidation activities. Delayed updates diminish its reliability as a consolidated source of record and limit its usefulness for making timely decisions and conducting effective oversight.

(2) UNAMI should timely update its closure and liquidation operational dashboard to ensure that all progress activities are accurately recorded and available for effective monitoring and oversight.

UNAMI accepted recommendation 2 and stated that the activity was ongoing, with continuous updates being made to the dashboard. It also indicated that a mechanism had been established to send weekly reminders to the Chiefs of Technical Sections to ensure regular updates on the progress of their respective activities.

<u>The UNAMI Transition Calendar has been finalized, but some critical activities remain without confirmed deadlines</u>

55. According to the TLP, UNAMI is required to begin transferring its mandated activities in line with the transition and liquidation plan adopted by the Secretary-General. Accordingly, a time-bound transition calendar should be developed to guide the implementation of key activities, including the transfer of responsibilities to UNCT, the host government, and other stakeholders.

56. UNAMI developed a Transition Calendar in May 2025. The calendar provided a comprehensive overview of strategic priorities, key mandate tasks, transition activities, and drawdown milestones across multiple functional areas, including elections, human rights, field office closures, asset disposal, and the transfer of common services. It consolidated timelines and assigned responsibilities for 51 critical activities, including coordination mechanisms involving the SLT, the MITTF, and relevant UNCT members. The calendar was still in draft form at the time of the audit and had not been formally approved by senior leadership, but following the audit, UNAMI finalized and issued an updated transition calendar in August 2025.

57. While the calendar now provides an adequate framework for monitoring transition milestones, several critical activities, including the final staffing drawdown and the closure of the Basra, Erbil, and Baghdad offices, remain to be confirmed despite deadlines between November and December 2025. This could create uncertainty over their timely completion ahead of the Mission's mandated closure on 31 December 2025. Therefore, UNAMI could strengthen the effectiveness of its transition calendar by ensuring that all critical activities with "to be confirmed" deadlines are updated with clear timelines and closely monitored to secure completion before 31 December 2025. In response, UNAMI stated that it had adjusted the deadlines in the Transition Calendar and that the calendar would continue to be updated during subsequent MITTF meetings.

IV. ACKNOWLEDGEMENT

58. 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

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of the implementation of transition and liquidation activities 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 finalize a liquidation-specific risk register to ensure effective risk management during the liquidation phase.	Important	C	Action taken. .	Implemented
2	UNAMI should timely update its closure and liquidation operational dashboard to ensure that all progress activities are accurately recorded and available for effective monitoring and oversight.	Important	O	Receipt of evidence of a timely update of the closure and liquidation dashboard.	31 December 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)
بعـثــة الأمــم المتـحــدة لمساعدة العـراق (يــونــامي)
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INTER OFFICE MEMORANDUM

Date: 07 Oct 2025
Ref.No:CMS-025/035

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

From: Mamraj Sharma
Chief Mission Support
UNAMI

Subject: **Response to draft report on an Audit of the implementation and liquidation activities in UNAMI (Assignment No. AP2025-812-03)**

With reference to your letter OIOS-2025-01925 dated 3 October 2025 on the draft report of an audit of the implementation of transition and liquidation activities UNAMI (Assignment No. AP2025-812-03), please find attached UNAMI response:

- Appendix I - Management Response

CC: Ms. Elizabeth Roladno, Chief of Staff, UNAMI
Mr. Mamraj Sharma, Chief Mission Support, UNAMI
Mr. Asim Chughtai, Chief Operations and Resource Management, UNAMI
Mr. Slavisa Vidakovic, Chief Supply Chain Management and Service Delivery, UNAMI
Mr. Saidu Adam-Samura, Chief Resident Auditor, RAOK, IAD, OIOS
Mr. Zewdu Tagen, Chief KJSO
Mr. Ferdinand Schafler, Audit Focal Point, UNAMI

APPENDIX I

Management Response

Audit of the implementation of transition and liquidation activities in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMI should finalize a liquidation-specific risk register to ensure effective risk management during the liquidation phase.	Important	Yes		Implemented	The liquidation-specific risks are already embedded within the UNAMI Enterprise Risk Management framework, which was signed and approved by the SRSG on 20 August 2025. The Risk Dashboard under 'Operations' includes areas such as Human Resources, Asset Management, Environmental Management, etc. Key drivers, internal controls, and risk responses are outlined in detail in the ERM document.
2	UNAMI should timely update its closure and liquidation operational dashboard to ensure that all progress activities are accurately recorded and available for effective monitoring and oversight.	Important	Yes	Chiefs of Technical Sections	Ongoing	This is an ongoing activity. UNAMI Management is in a continuous process of updating the dashboard. Mechanism has been established to have reminders sent out on a weekly basis to the Chiefs of Technical Sections to update the progress of their related activities.

[1] 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.
[2] 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.