

United Nations Nations Unies

INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. Mohamed Al Hassan
A: Special Representative of the Secretary-General,
United Nations Assistance Mission for Iraq

DATE: 20 October 2025

REFERENCE: OIOS-2025-02085

THROUGH: Fatoumata Ndiaye, Under-Secretary-General
S/C DE: for Internal Oversight Services

FROM: Byung-Kun Min, Director
DE: Internal Audit Division, OIOS

SUBJECT: **Report 2025/051 on an audit of phasing out of human resources in the United Nations Assistance Mission for Iraq (Assignment No. AP2025-812-01)**

1. Please find attached the final report on the above-mentioned audit.
2. Kindly note that OIOS will follow up on the progress made to implement its recommendations and will regularly report on the status of implementation through its online dashboard, as well as through annual and other reports to the Secretary-General and the General Assembly.
3. Please also note that OIOS will post a complete version of the final report on its website 30 days after its issuance in line with General Assembly resolution 69/253.
4. 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.

cc: Ms. Elizabeth Rolando, UNAMI
Mr. Mamraj Sharma, UNAMI
Mr. Asim Ali Chughtai, UNAMI
Mr. Bassam Salem, UNAMI
Mr. Ferdinand Schafner, UNAMI
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Mr. Sejong Lee, United Nations Board of Auditors
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Mr. Zachary Ikiara, DMSPC