Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2025/059

Audit of the Office for Outer Space Affairs

Some aspects of strategic management, project management and regulatory framework needed to be strengthened

10 December 2025
Assignment No. AE2024-325-01

Audit of the Office for Outer Space Affairs

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the Office for Outer Space Affairs (OOSA). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of OOSA's operations. The audit covered the period from January 2023 to December 2024 and included a review of risk areas relating to: (a) strategic management, (b) programme and project management, and (c) regulatory framework.

The existing strategy documents, including the vision and strategy for 2024-2030, related thematic project proposals and annual programme budgets, provided a satisfactory level of strategic guidance appropriate to OOSA's current level of operations and size. However, some aspects of strategic management, project management, and regulatory framework needed to be strengthened. For example, the frequency and format for monitoring and reporting on the risk treatment plans were not defined and no formal review had been conducted to assess progress made in implementing the mitigating measures; OOSA was not utilizing the Integrated Planning, Management and Reporting module (IPMR) in Umoja for project planning and monitoring, which resulted in low budget implementation for some key projects and delays in financial closure of 63 expired donor funding agreements; and the monitoring of key performance indicators (KPIs) under the delegation of authority framework was irregular and informal.

OIOS made eight recommendations. To address issues identified in the audit, OOSA needed to:

- Establish guidelines and procedures for developing section- and entity-level annual work plans and measuring and reporting performance.
- Enhance its risk management by reassessing risks related to sexual harassment, knowledge management, information and communications technology (ICT), healthcare, and legal compliance, and defining the arrangement for monitoring the implementation of mitigating measures in its risk treatment plans.
- Strengthen its resource mobilization capacity with a comprehensive resource mobilization strategy and a robust communication strategy and action.
- Strengthen the use of the IPMR module and establish a cost recovery policy.
- Regularly review its completed projects and associated donor grants and ensure their timely financial closure; consult with the United Nations Office at Vienna (UNOV) on the use of interest income not specified in donor agreements; and ensure that future agreements with donors clearly specify how interest income earned from the funds should be utilized.
- Consult with UNOV and issue an information circular that outlines the current arrangements governing its relationship with UNOV regarding the provision of administrative services.
- Establish a mechanism for monitoring of KPIs under the delegation of authority framework to ensure that timely corrective action plans are developed for underperforming areas.
- In consultation with UNOV, ensure that contracts with consultants adequately address data privacy, security and knowledge management requirements; and evaluate the feasibility of transferring the hosting of the UN-SPIDER Knowledge Portal to UNOV.

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

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Audit of the Office for Outer Space Affairs

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office for Outer Space Affairs (OOSA).

2. OOSA's overall objective is to strengthen international cooperation in the conduct of space activities for peaceful purposes and advance the use of space science and technology and their applications. Its core mandate includes: (a) serving as the secretariat of the Committee on the Peaceful Uses of Outer Space (COPUOS) and its subsidiary bodies, as executive secretary of the International Committee on Global Navigation Satellite Systems (ICG), and as the secretariat of the Space Mission Planning Advisory Group; (b) implementing the United Nations Programme on Space Applications and the programme on the United Nations Platform for Space-based Information for Disaster Management and Emergency Response (UN-SPIDER); (c) maintaining the Register of Objects Launched into Outer Space; (d) discharging the responsibility of the Secretary-General under United Nations treaties and principles on outer space and related resolutions; and (e) supporting Member States in fulfilling the "Space2030" Agenda implementation plan.

3. OOSA's strategic priorities as outlined in its vision and strategy for 2024-2030 are: (a) ensuring space is safe and sustainable for future generations; (b) driving climate action through space; (c) advancing progress on the sustainable development goals through use of space; (d) ensuring developing countries can contribute to and benefit from space; and (e) strengthening engagement with non-governmental actors.

4. OOSA is headed by a Director at the D-2 level. It is structured into five sections: (a) Office of the Director; (b) Committee, Policy and Legal Affairs Section; (c) Space Application Section; (d) UN-SPIDER Section; and (e) Executive Secretariat of ICG. Administrative services are provided by the United Nations Office at Vienna (UNOV). As of December 2024, OOSA had a workforce of 45 personnel comprising 19 professional staff, 9 general service staff, 5 junior professional officers (JPO), 3 non-reimbursable loans, 6 interns, and 3 consultants. In addition, OOSA had five vacant posts, including one P-5, one P-4, two P-3s and one P-2.

5. OOSA's total approved budget was $6.1 million in 2023, $6.4 million in 2024 and $7.3 million in 2025. Expenditure for 2023 and 2024 totaled $5.9 million and $6.2 million respectively, 82 per cent of which were staff related costs.

Table 1: Budget and expenditure for 2023-2025 (amounts in thousands of dollars)

Details	**2023**	**2024**	**2025**
Regular budget	4,757.8	4,783.8	5,543.0
Extrabudgetary	1,341.8	1,584.8	1,800.8
Total budget	**6,099.6**	**6,368.6**	**7,343.8**
Actual expenditure	5,924.8	6,196.7	

6. OOSA used United Nations corporate platforms including Umoja and Office 365 as its main information management systems for administrative transactions. In addition, OOSA developed Excel spreadsheets to track its events and travel activities. OOSA also maintained 12 web-based repositories and knowledge portals to store information on objects launched into outer space and knowledge relevant to areas such as Space for Water, Space for Women, Space for Climate, Space Sustainability and UN-SPIDER.

7. Comments provided by OOSA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of OOSA's operations.

9. This audit was included in the 2024 risk-based work plan of OIOS due to the risk that potential weaknesses in the management of OOSA's programmes and operations could have an adverse impact on the implementation of its mandate.

10. OIOS conducted this audit from March to June 2025. The audit covered the period from January 2023 to December 2024 and included risk areas relating to: (a) strategic management; (b) programme and project management; and (c) regulatory framework.

11. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) assessment of OOSA's data management systems, including Umoja and Excel spreadsheets used to track events and travel activities; (d) analytical review of data on projects, travel, events and voluntary contributions; and (e) sample testing.

12. OIOS assessed the reliability of data related to project activities, expenditure, events and travel by: (a) reviewing existing information about the data and related systems; and (b) interviewing OOSA personnel knowledgeable about the data. In addition, OIOS traced a random sample of travel, events and expenditure to underlying source documents. Based on the assessment, OIOS determined that the data was sufficiently reliable for the purpose of addressing audit objectives.

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

III. AUDIT RESULTS

A. Strategic management

Strategic planning processes and related documents were satisfactory

14. OOSA's activities expanded significantly over the past decade as evidenced by the increase in the membership of COPUOS from 61 to 104 members and increase in registered space objects from 200 in 2014 to 2,500 in 2023. In contrast, the regular budget resources increased marginally from $4.1 million in 2014 to $4.8 million in 2024. This disparity between expanding responsibilities and limited resources made strategic planning an ongoing challenge for OOSA and increased the risk of OOSA spreading itself too thin.

15. OOSA's programme of work, strategy, and results framework were outlined in its annual programme budget documents. Also, in 2024, OOSA developed a new vision and strategy for 2024-2030, which set out its long-term vision and broad strategic objectives. However, the strategy did not include specific goals and actions for each strategic objective. Staff expressed concerns that it was too broad and did not provide a clear road map on short-term goals. Additionally, the strategy did not include performance indicators or a monitoring and reporting framework.

16. Strategic planning was identified as a high-risk area in OOSA's risk register and developing a revised strategy was proposed as one of the mitigation actions in the risk treatment plan. During 2024-2025, OOSA developed nine thematic project proposals that were collectively intended to translate the strategic objectives into actionable initiatives. OOSA was soliciting funding from donors to finance these

projects. OOSA management indicated that since fundraising efforts had not yet been successful it had no appetite to invest in revising its strategy.

17. OIOS concluded that given that OOSA is still a relatively small organization funded primarily through regular budget resources (78 per cent), the Secretariat's programme planning guidelines and procedures were satisfactory for guiding the strategic planning process. The current strategy and programme documents including the programme budgets, the 2024-2030 vision and strategy, and the nine project proposals provided a satisfactory level of strategic guidance for OOSA's current level of operations and size. Furthermore, if effectively implemented, the risk treatment plan, which includes measures such as consultations with stakeholders and staff, would strengthen strategic planning. However, in the short-term (1-3-year period), there was a need for concrete action plans and clear performance targets as discussed below.

Need to strengthen short-term work planning and performance reporting

18. The four planned results and indicators included in the 2024 and 2025 programme budget documents were generally measurable and relevant. OOSA maintained two planning documents - an events schedule and a travel schedule. However, there were no clearly defined output targets at the entity level. While individual sections developed their own work plans, these were not standardized and consolidated in an entity-level work plan, and their alignment with the overarching strategy and programme plan was not documented.

19. Further, OOSA management undertook several initiatives aimed at enhancing visibility, mobilizing resources, and strengthening stakeholder engagement. Documenting these efforts in a formal work plan would be beneficial in facilitating effective planning, prioritization, and reporting on the initiatives, and communicating them to staff and stakeholders. OOSA indicated that the programme officer responsible for partnerships was in the process of developing such a work plan.

20. OOSA captured its approved programme plans and results framework in the Strategic Management Application in Umoja, which is the official Secretariat-wide system for tracking performance and progress of programme implementation. OOSA updated the results for 2023 and 2024 in the Strategic Management Application as required. The results reported showed that 3 out of 20 deliverables were underperforming due to delays in finalizing agreements with host countries.

21. OOSA's annual reports, which primarily serve as performance reports to COPUOS members, included detailed narratives of activities implemented and achievements. However, they did not incorporate performance indicators in the performance reporting. Including results and trends for the performance indicators would enhance OOSA's ability to demonstrate its achievements and identify lessons learned. The annual report should present performance trends for each of the four key indicators in the programme budget and explain any significant variances between planned and actual deliverables.

22. The responsibility for assessing performance indicators and updating the Strategic Management Application was assigned to a single staff member, who maintained a worksheet to collect relevant data. However, the methodology used to measure performance indicators was not formally documented. This posed a risk of knowledge loss if the staff member separates from the Organization and may lead to delays in finalizing performance reports when the staff member is on leave.

23. Based on the above, OIOS concluded that OOSA needed to strengthen policies and guidelines for short-term work planning to ensure clear alignment of its activities with its vision and strategic objectives, facilitate effective performance monitoring, and help to guide resource and work allocation.

(1) OOSA should establish guidelines and procedures for: (a) developing section- and entity-level annual work plans; and (b) measuring and reporting performance indicator data and trends in its annual reports and other performance reports.

OOSA accepted recommendation 1 and stated that it would implement it by 30 June 2026.

Need to reassess some risks and strengthen mitigating measures

24. The OOSA risk register was initially approved by its Management Committee in April 2021 and updated annually with input from relevant stakeholders. The register was developed in accordance with the United Nations Secretariat enterprise risk management (ERM) methodology and included detailed risk treatment plans. Responsibilities for implementing and monitoring mitigation measures outlined in the risk treatment plans were assigned to the ERM focal point and designated corporate risk owners. However, the frequency and format for monitoring and reporting on the risk treatment plans were not defined and no formal review had been conducted to assess progress made in implementing the mitigating measures.

25. Additionally, OIOS' review of the risk register and comparison with the Secretariat-wide risk register indicated several gaps in risk identification and mitigation as outlined below.

(a) Sexual harassment risks

26. The mitigation measures for the sexual harassment risks focused solely on staff, even though OOSA relied extensively on non-staff personnel to implement its programmes and projects. There was a need to extend the measures to include non-staff personnel to ensure comprehensive management of the risks.

(b) Knowledge management risks

27. OOSA's risk register did not include knowledge management risks, despite indications of high exposure. Key risk drivers included: (i) outdated policies and procedures for filing, archiving and managing electronic records; (ii) limited SharePoint storage, resulting in project managers using local drives; and (iii) high turnover among non-staff personnel, leading to fragmented knowledge retention. During the audit, OOSA was unable to locate key documents, including the 2022 internal evaluation report on information and technology needs and certain recruitment files. Formal recognition of the risks is necessary to ensure measures to mitigate them are adequately thought through and formalized.

(c) Information and communications technology risks

28. Despite operating 12 databases and web-based platforms, OOSA did not include information and communications technology (ICT) related risks in its risk register. These platforms were managed by multiple entities including OOSA consultants, UNOV Information Technology Service (UNOV ITS), Office of Information and Communications Technology, and United Nations Global Service Centre. There was no single focal point overseeing the ICT landscape. This exposed OOSA to operational inefficiencies, missed opportunities for synergy, and increased risk of non-compliance with ST/AI/2022/2 on website publishing and other information security policies. OOSA cited lack of dedicated ICT personnel as a limitation to conducting a comprehensive information security review.

(d) Legal risks

29. Legal risks were not recognized in the risk register despite OOSA having faced two claims for unauthorized use of images in the UN-SPIDER Knowledge Portal in August 2023 and in the Space for Water portal in June 2024. Concerns were also raised about presentations being published on OOSA's

website without prior consent from the presenters. These incidents underscore the need to formally assess such legal risks and ensure they are effectively mitigated in accordance with the provisions of ST/AI/2022/2 on website publishing.

(e) Healthcare risks

30. Healthcare-related risks were not included in OOSA's risk register despite clear indications of potential issues. In 2023 and 2024, four staff members took extended certified sick leave due to burnout, and one was separated due to inability to continue working. Given OOSA's small size, these incidents had a significant operational impact. It would be prudent for these risks to be formally assessed and mitigated.

(2) OOSA should: (a) reassess risks related to sexual harassment, knowledge management, information and communications technology, healthcare and legal compliance; and (b) define the frequency and procedures for monitoring the implementation of mitigating measures included in its risk treatment plans.

OOSA accepted recommendation 2 and stated that it would implement it by 31 December 2026.

Need for a comprehensive resource mobilization strategy and related communication strategy

31. OOSA's long-term vision and strategy envisions a significant expansion of its operations that would require a substantial increase in resources. In December 2024, OOSA engaged a consultant to conduct a strategic review of its mandate and resources over the years. The consultant's report, issued in February 2025, recommended the establishment of eight new posts over a three-year period. OOSA also developed a new organizational structure contingent on the creation of the new posts.

32. Efforts to secure additional funding through the 2026 regular budget were not successful. Moreover, due to the ongoing liquidity crisis and the UN80 initiative, OOSA was expected to reduce its 2026 budget by 20 per cent and abolish five posts, which would further widen funding gaps. Several mandated activities, such as the UN-SPIDER programme, were expected to rely primarily on voluntary contributions and internal reprioritization. OIOS' review identified significant funding gaps in key mandated areas as outlined in the examples below:

(a) The six Regional Centres – these were the main avenue that OOSA used to build capacity and advance space technology in emerging space nations. While two of the centres were largely self-financed, the other four (Morocco, Nigeria, Mexico and Brazil) received only $10,000 to $15,000 annually from the regular budget, limiting their impact despite high demand.

(b) The UN-SPIDER programme – the programme's Vienna Office and the Latin American region lacked dedicated funding. Additionally, the UN-SPIDER Knowledge Portal should ideally be available in all six United Nations official languages but due to resource constraints, the French and Spanish versions were not maintained. OOSA management indicated that there were ongoing discussions with two donors to mobilize additional resources.

(c) Capacity-building in space law and policy – there were gaps in addressing Member States requests in this area. As of December 2024, 58 countries were awaiting support.

33. OOSA made efforts to mobilize resources, including the development of nine project proposals totaling $47 million. It shared the proposals with 80 Member States, but no positive responses were received as of the time of the audit. OOSA also finalized the terms of reference for a Multi-Partner Trust Fund. This was a positive initiative that was expected to, among other benefits, help in improving the

alignment of extrabudgetary-funded projects with strategic objectives and reducing the proliferation of low-value projects.

34. However, OIOS' analysis of voluntary contributions of $8.7 million from 2019 to 2024 showed that 8 of the 12 projects implemented during this period were funded by single donors with 65 per cent of the contributions coming from Member States and their local authorities. Contributions from other sources were limited: only two private sector donors and one United Nations agency contributed to OOSA since 2019. Although several private sector companies expressed willingness to contribute, OOSA lacked the capacity to conduct due diligence and initiate the negotiation processes.

35. Coordination mechanisms with other United Nations entities were in place, including annual inter-agency meetings on outer space affairs, and the preparation of biennial reports to the Secretary-General. However, due to limited resources, OOSA has been unable to participate in inter-agency mechanisms at the country level, which could facilitate access to funding from other United Nations agencies. To address this gap, OOSA proposed the creation of a new D-1 director position in its new structure, dedicated to partnerships. As funding for this position was still unavailable, OOSA could explore potential opportunities for joint activities and funding at country-level as part of its donor mapping exercise.

36. OOSA indicated that the first draft of resource mobilization strategy had been prepared and was expected to be finalized and adopted in 2026. In finalizing the strategy, a well-executed donor mapping exercise would provide insights into donor interests and funding cycles and guide fundraising efforts and expectations.

37. OOSA has prepared a draft communication strategy for resource mobilization, but its scope was limited to the use of institutional social media accounts and the official OOSA website to raise awareness of COPUOS and OOSA's work. The draft strategy did not sufficiently address broader engagement needs, such as targeted outreach to donors, partners, and stakeholders. OOSA recently recruited a programme officer at P-3 level to support engagement and partnerships initiatives and to develop a more robust communication strategy and action plan. This presents an opportunity to align communication efforts with OOSA's strategic priorities and resource mobilization goals.

(3) OOSA should strengthen its resource mobilization capacity by: (a) finalizing the donor mapping exercise and developing a comprehensive resource mobilization strategy; and (b) developing a robust communication strategy and action plan to effectively support resource mobilization efforts.

OOSA accepted recommendation 3 and stated that it would implement it by 30 June 2026.

B. Programme and project management

Need to strengthen project planning, monitoring and reporting

38. Nine out of the 12 projects implemented by OOSA in 2023-2024 lacked clearly defined project objectives, outputs, activities, targets and performance indicators. Furthermore, OOSA was not utilizing the Integrated Planning, Management and Reporting module (IPMR) in Umoja for project planning and monitoring as required by the guidance issued by the Department of Management Strategy, Policy and Compliance (DMSPC) in April 2022.

39. If adopted, IPMR would strengthen project planning as it requires incorporation of a results framework into the system for each project. A positive example was noted in the Space for Water project,

where the project manager aligned the new funding agreement for 2027-2030 with IPMR requirements. This good practice should be institutionalized by incorporating it into OOSA's administrative instruction on development of agreements, which was under revision at the time of the audit.

40. IPMR also offers a comprehensive approach to project management including a dashboard that integrates both substantive and financial data from Umoja. This functionality can support OOSA in monitoring project implementation and resource planning, which was an area of concern as evidenced by the recurring cases of low budget implementation rates. As of April 2025, 5 out of the 11 projects with expired funding agreements had budget implementation rates below 55 per cent, significantly lower than the targeted 100 per cent, as shown in table 2.

Table 2: Budget implementation rates for completed projects

Project	Budget implementation rate (percentage)
Space Sustainability	35
Registration	40
ICG	45
Space Economy	47
Space for Women	55
Space for Climate	64
World Space Forum	74
UN SPIDER Beijing	78
Space Law for New Space Actors	83
Space for Water	87
UN SPIDER (Bonn) SPEAR	94

41. While there was substantive progress on the projects as the activities were carried out by staff funded from other sources, OOSA did not have a policy for recovering their direct costs from the project budgets, resulting in the low budget implementation rates and return of unspent funds to donors as illustrated in the three examples below.

(a) Registration project – 40 per cent budget implementation rate

42. Phase 1 had a budget of $207,000 for a P-3 position and partial funding for a G-5 position for seven months. However, OOSA was only able to engage a P-3 for 2.5 months and a G-5 for one month due to underperformance and resignation. The project was mostly implemented by regular budget funded staff resulting in an unspent balance of $78,172, which was carried forward to Phase II, and write-off of a pledge for $58,457. In Phase II, $120,975 was allocated for staffing for one year, but a JPO supported the project for five months before the selected P-3 was onboarded, leaving part of the budget unused.

(b) Space Sustainability project – 35 per cent budget implementation rate

43. Three funding agreements were signed with the same donor for Phases II, III and IV between 2021 and 2024. Although the budget included provisions for a part-time project manager, the project was led by a P-2 staff member funded through the regular budget. Consequently, OOSA returned $59,136 in unspent funds to the donor between 2023 and 2024.

(c) ICG project – 45 per cent budget implementation rate

44. In 2025, OOSA was required to return to the donor $1.27 million in unspent funds that had accumulated between 2007 and 2020 for the ICG project. The initial funding agreements did not include staff costs except for a provision of $15,000 for general temporary assistance. The project was primarily

implemented by a P-4 staff member funded through the regular budget until 2017, when the donor authorized recruitment of a G-5 to support project implementation. OOSA indicated that the staffing was insufficient to fully implement the project.

45. In addition to the use of core resources to subsidize extrabudgetary funded projects, underutilization of personnel budgets was in some cases due to unrealistic project timelines with funding agreements signed close to or after project start dates, and time spent on administrative processes such as recruitment not being adequately accounted for.

46. Further, OOSA should have proactively explored alternative uses for funds for each project as soon as it became evident that personnel budgets would not be fully utilized due to use of staff funded from other sources to implement the projects. The IPMR dashboard provides valuable data that can, in the future, help OOSA to identify and address instances where budget implementation lags behind substantive progress.

47. The gaps noted above show that it is vital for OOSA to strengthen its project planning and monitoring practices to effectively manage its portfolio of projects and optimize the impact of the resources entrusted to it.

(4) OOSA should strengthen project planning and monitoring by: (a) implementing the Integrated Planning, Management and Reporting module; and (b) establishing a cost recovery policy, in consultation with UNOV, to ensure that budget allocations for personnel costs are utilized as intended or proactively repurposed to other activities.

OOSA accepted recommendation 4 and stated that it would implement it by 31 December 2026.

Need to ensure timely financial closure of completed projects and associated donor grants

48. As of December 2024, OOSA had 63 expired donor funding agreements (donor grants) in Umoja with unspent cash balance of $1.37 million. Ten donor grants, which were linked to one project funded by the same donor, had a balance of $1.27 million that was accumulated between 2007 and 2020 (as also indicated in paragraph 44). OOSA indicated that it had regularly reminded the donor of the outstanding balance. In September 2024, the donor formally requested the return of these funds but as of July 2025, the return had not been processed due to pending confirmation of banking details from the donor.

49. The remaining 53 expired donor grants had small unspent balances totaling about $100,000. Among these were two unearmarked donor grants totaling $25,330 that had been outstanding since 2015. Delays in closing donor grants were due to delayed financial closure of related completed projects. Such delays may hinder the timely identification of lessons learned and could limit opportunities to engage with donors on the disposition of any remaining funds. OOSA needs a formal mechanism to regularly monitor and ensure completed projects and associated donor grants are closed in a timely manner. OOSA acknowledged challenges in financially closing donor grants in Umoja and indicated the need for technical support from UNOV to prevent similar delays in the future.

50. Furthermore, OOSA had accumulated interest income of approximately $750,000 since 2015 from various donor grants where the related donor agreements did not specify whether the interest should be returned or reprogrammed. OOSA needs to obtain guidance from UNOV on the use of the accumulated interest and establish review mechanisms to ensure that future agreements with donors have a clause addressing how interest earned would be utilized.

(5) OOSA should: (a) regularly review its completed projects and associated donor grants and ensure their timely financial closure with the support of UNOV; (b) consult with UNOV on

the use of interest income not specified in donor agreements; and (c) ensure that future agreements with donors clearly specify how interest income earned from the funds should be utilized.

OOSA accepted recommendation 5 and stated that it would implement it by 30 June 2026.

Resource constraints impeded the development and implementation of a proper evaluation policy

51. ST/AI/2021/3 on evaluation in the United Nations Secretariat requires all entities to establish an evaluation policy, develop an annual evaluation plan and allocate sufficient resources for evaluation. OOSA received a low rating in the 2023 Evaluation Dashboard (IED-23-006) on the assessment of its evaluation function (also in dashboards issued in 2019 and 2021). The recommended actions to strengthen evaluation included assigning responsibilities for evaluation-related activities, developing an evaluation plan, and enhancing the quality of evaluation reports. In response to an earlier assessment, OOSA had drafted an internal administrative instruction on evaluation (OOSA/AI/2022/1). The draft policy stated that the Director shall appoint an evaluation focal point to coordinate, guide and support evaluation within OOSA and to report regularly to senior managers on the status of the activities undertaken. However, due to resource constraints, as of the time of the audit the administrative instruction had not yet been finalized and formally issued. Furthermore, OOSA indicated that if the UN80-related budget cuts are implemented, its capacity to undertake internal evaluations will be extremely limited, and future project evaluations would only be undertaken if funded by donors. In view of the resource constraints and considering that OOSA is subject to OIOS programme-level evaluations, which partially mitigates the lack of consistent project evaluations, OIOS is not raising a recommendation on this matter.

C. Regulatory framework

Need to document arrangements for the provision of administrative services

52. Following the issuance of ST/SGB/2020/1 on the organization of OOSA, it transitioned from being part of UNOV to being a standalone entity reporting directly to the Secretary-General. Section 2.4 of the bulletin requires UNOV to continue to serve as the designated service provider for OOSA responsible for both business support and transactional services. In line with this, UNOV and OOSA continued operating under the same arrangements that were established prior to the promulgation of ST/SGB/2020/1. Under these arrangements, regular budget funded activities were serviced at no cost. For extrabudgetary funded activities, UNOV retained 60 per cent of programme support costs to cover all standard administrative services in all areas.

53. In May 2024, OOSA updated its sub-delegation of authority documents, clearly outlining the scope and limitations of delegated authorities. Interviews and review of transactions confirmed a shared understanding of roles and responsibilities across all administrative areas except for ICT services. There was a common understanding that ICT services funded by extrabudgetary resources and delivered as direct project activities were non-standard services that were not covered in the 60 per cent programme support costs retained by UNOV. Service level agreements (SLAs) were established for such projects, and UNOV ITS billed OOSA accordingly to recover costs. Similarly, there was a common understanding that OOSA was responsible for direct costs such as equipment and software licenses. However, there were differing views and gaps in other aspects as outlined below:

(a) UNOV ITS suggested that OOSA should develop its own business continuity plan. However, given OOSA's limited ICT capacity, it would not be able to develop and manage a business continuity plan. On

the other hand, UNOV Division for Management staff interviewed confirmed that business continuity remains a standard service that UNOV ITS is mandated to provide. This needs to be formally clarified.

(b) Departments and offices are required to conduct an annual review and self-certification of their websites, applications, and related infrastructure components such as servers and databases to ensure compliance with required information security controls. UNOV ITS indicated that it ensures security of OOSA hosted applications but does not handle compliance reporting. This needs to be reviewed and clarified given that OOSA lacks the capacity to carry out such certifications and compliance reporting.

(c) Some of OOSA's websites were managed and hosted by other United Nations entities or external ICT consultants without the involvement of UNOV ITS. OOSA needs to involve UNOV ITS as its mandated administrative service provider in all external ICT engagements to help maintain consistency, ensure compliance and strengthen oversight of ICT activities.

54. UNOV senior management explained that it had not established a formal SLA with OOSA because, given its small size, a detailed standard SLA would not be cost effective to administer. OIOS is of the view that the existing arrangements need to be documented to preserve institutional knowledge and address areas noted above where there were divergent interpretations and coordination gaps. UNOV management has agreed to prepare a document outlining the principles and established practices that govern its relationship with OOSA. It would be beneficial for OOSA to incorporate this information, along with other important aspects of its internal practices regarding its relationship with UNOV, in a formal information note or guideline on administrative services to serve as reference for institutional knowledge.

(6) OOSA should consult with UNOV and issue an information circular or administrative instruction that outlines the current arrangements and practices governing its relationship with UNOV regarding the provision of administrative services.

OOSA accepted recommendation 6 and stated that it would implement it by 30 June 2026.

Need to establish a systematic approach to monitoring key performance indicators

55. The Business Transformation and Accountability Division in DMSPC monitors the use of delegated authority through 26 key performance indicators (KPIs) to ensure that delegated authorities are exercised in compliance with the applicable legal and policy framework and internal controls. The KPIs are reported quarterly via a dashboard accessible to designated staff.

56. Prior to September 2023, OOSA's Management Committee regularly reviewed these KPIs, ensuring structured oversight and accountability. However, following the discontinuation of the Committee in September 2023, the monitoring of KPIs became irregular and informal, which weakened OOSA's ability to track performance and respond to non-compliance effectively. OIOS' review of the KPIs for 2023 and 2024 revealed the following areas of underperformance, which OOSA needed to regularly monitor:

(a) Appointments from underrepresented countries stood at 33 per cent, falling short of the benchmark of at least 50 per cent. The Gender distribution remained imbalanced, with 63 per cent female and 37 per cent male. The average recruitment timeline exceeded the 120-day benchmark, reaching 298 days in 2023 and 480 days in 2024 mainly due to hiring freeze and internal delays.

(b) Mandatory learning compliance rate for staff was 71 per cent against 100 per cent target.

(c) As of March 2025, 24 per cent of staff had not finalized the e-performance documents for the 2023-2024 cycle, and 72 per cent had not submitted work plans for the 2024-2025 cycle. By October 2025, 12

per cent of staff had still not finalized the e-performance documents for the 2023-2024 cycle. Furthermore, 88 per cent of staff had not finalized the e-performance documents for 2024-2025 cycle and 77 per cent had not completed the work plans for the 2025-2026 cycle.

(d) Compliance with the 32-day benchmark for vendor disbursements was 27 per cent in 2023 and 37 per cent in 2024.

(7) OOSA should establish a mechanism for monitoring key performance indicators under the delegation of authority framework to ensure that timely corrective action plans are developed for underperforming areas.

OOSA accepted recommendation 7 and stated that it would implement it by 30 June 2026.

Controls over travel were generally satisfactory

57. Between January 2023 and December 2024, OOSA processed 784 travel requests, including 605 for non-staff. Compliance rate with the 16-day advance purchase policy was good at 78 per cent for staff and 76 per cent for non-staff, exceeding the Secretariat-wide average of 50 per cent. Non-compliant requests were supported by valid justifications, and monitoring mechanisms were in place to track compliance. OIOS' review of 50 travel requests across 10 events also showed alignment with project requirements and proper authorization. Compliance with the submission of expense reports was also generally satisfactory.

Need to strengthen the engagement and management of ICT consultants

58. During 2023-2024, OOSA engaged five consultants at a total cost of $127,847 to support various ICT-related tasks. OIOS' review showed some gaps and weaknesses in the engagement and management of two UN-SPIDER Bonn Office consultants hired to manage ICT infrastructure and access controls, safeguard data and system security, and perform upgrades to server and laptop security patches.

(a) The consultants were granted privileged access to ICT systems, which exposed OOSA to risks related to confidentiality and potential misuse. However, the terms of reference (TORs) and contracts did not contain specific provisions addressing data security and privacy and did not also mandate compliance with the United Nations Secretariat information security policies. There was also no evidence that the consultants had completed the mandatory training courses on information-security awareness and records and information management.

(b) Additionally, the institutional knowledge of the ICT systems was concentrated solely in the consultants, creating a significant continuity gap after the contracts expire. The TORs lacked a requirement for system documentation or knowledge transfer. Also, the UN-SPIDER Knowledge Portal experienced periodic server downtimes, which pointed to an inadequate response to potential security threats. While the TORs included general provisions for system maintenance, they lacked explicit reference to procedures for incident response.

59. Given the current funding constraints, OOSA is likely to continue relying on ICT consultants. There was therefore a need to strengthen contractual arrangements with ICT consultants and their management to avoid the gaps noted above. Additionally, the fact that the UN-SPIDER Knowledge Portal was hosted outside the United Nations framework exacerbated the risks associated with the use of consultants. OOSA needs to explore the option of transferring the hosting to UNOV.

(8) OOSA should, in consultation with UNOV Information Technology Service: (a) ensure that contracts with consultants adequately address data privacy, security and knowledge management requirements; and (b) evaluate the feasibility of transferring the hosting of the UN-SPIDER Knowledge Portal to UNOV.

OOSA accepted recommendation 8 and stated that it would implement it by 31 December 2026.

IV. ACKNOWLEDGEMENT

60. OIOS wishes to express its appreciation to the management and staff of OOSA 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 Office for Outer Space Affairs

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	OOSA should establish guidelines and procedures for: (a) developing section- and entity-level annual work plans; and (b) measuring and reporting performance indicator data and trends in its annual reports and other performance reports.	Important	O	Receipt of the work planning and performance monitoring guidelines and procedures.	30 June 2026
2	OOSA should: (a) reassess risks related to sexual harassment, knowledge management, information and communications technology, healthcare and legal compliance; and (b) define the frequency and procedures for monitoring the implementation of mitigating measures included in its risk treatment plans.	Important	O	Receipt of evidence that risks related to sexual harassment, knowledge management, ICT, healthcare and legal have been reassessed, and the frequency and procedures for monitoring the implementation of mitigating measures defined.	31 December 2026
3	OOSA should strengthen its resource mobilization capacity by: (a) finalizing the donor mapping exercise and developing a comprehensive resource mobilization strategy; and (b) developing a robust communication strategy and action plan to effectively support resource mobilization efforts.	Important	O	Receipt of the resource mobilization and communication strategies and action plan.	30 June 2026
4	OOSA should strengthen project planning and monitoring by: (a) implementing the Integrated Planning, Management and Reporting module; and (b) establishing a cost recovery policy, in consultation with UNOV, to ensure that budget allocations for personnel costs are utilized as	Important	O	Receipt of evidence that OOSA has implemented IPMR and consulted with UNOV to establish a cost recovery policy for charging direct personnel costs to projects.	31 December 2026

[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.
[3] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[4] Date provided by OOSA in response to recommendations.

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office for Outer Space Affairs

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
	intended or proactively repurposed to other activities.				
5	OOSA should: (a) regularly review its completed projects and associated donor grants and ensure their timely financial closure with the support of UNOV; (b) consult with UNOV on the use of interest income not specified in donor agreements; and (c) ensure that future agreements with donors clearly specify how interest income earned from the funds should be utilized.	Important	O	Receipt of documentation on the mechanism for regular review of completed projects and associated donor grants to ensure their timely financial closure and details of action taken to clarify the use of interest income not specified in donor agreements and to ensure that future agreements with donors specify how interest income should be utilized.	30 June 2026
6	OOSA should consult with UNOV and issue an information circular or administrative instruction that outlines the current arrangements and practices governing its relationship with UNOV regarding the provision of administrative services	Important	O	Receipt of the information circular or administrative instruction outlining the current arrangements and practices governing OOSA's relationship with UNOV regarding the provision of administrative services.	30 June 2026
7	OOSA should establish a mechanism for monitoring key performance indicators under the delegation of authority framework to ensure that timely corrective action plans are developed for underperforming areas.	Important	O	Receipt of documentation of the mechanism established for monitoring KPIs under the delegation of authority.	30 June 2026
8	OOSA should, in consultation with UNOV Information Technology Service: (a) ensure that contracts with consultants adequately address data privacy, security and knowledge management requirements; and (b) evaluate the feasibility of transferring the hosting of the UN-SPIDER Knowledge Portal to UNOV.	Important	O	Receipt of the checklist of areas to consider when engaging ICT consultants and results of the evaluation of the feasibility of transferring the hosting of the UN-SPIDER Knowledge Portal to UNOV.	31 December 2026

APPENDIX I

Management Response

APPENDIX I

Management Response

Audit of the Office of Outer Space Affairs

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OOSA should establish guidelines and procedures for: (a) developing section- and entity-level annual work plans; and (b) measuring and reporting performance indicator data and trends in its annual reports and other performance reports	Important	Yes	a) All Section Chiefs b) OD; Communications Team	30 June 2026	
2	OOSA should: (a) reassess risks related to sexual harassment, knowledge management, information and communications technology, healthcare and legal compliance; and (b) define the frequency and procedures for monitoring the implementation of mitigating measures included in its risk treatment plans.	Important	Yes	a) Senior Management; All Section Chiefs b) ERM and Sexual Harassment Focal Points	31 December 2026	
3	OOSA should strengthen its resource mobilization capacity by: (a) finalizing the donor mapping exercise and developing a comprehensive resource mobilization strategy; and (b) developing a robust communication strategy and action plan to effectively support resource mobilization efforts.	Important	Yes	a) Senior Management; Programme Management Officer, Partnerships b) Programme Management Officer, Partnerships	30 June 2026	

[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.

APPENDIX I

Management Response

Audit of the Office of Outer Space Affairs

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	OOSA should strengthen project planning and monitoring by: (a) implementing the Integrated Planning, Management and Reporting module; and (b) establishing a cost recovery policy, in consultation with UNOV, to ensure that budget allocations for personnel costs are utilized as intended or proactively repurposed to other activities.	Important	Yes	a) All Section Chiefs (XB Projects); Programme Management Officer, OD (RB Funded Activities) b) Senior Management; Programme Management Officer, OD	31 December 2026	
5	OOSA should: (a) regularly review its completed projects and associated donor grants and ensure their timely financial closure with the support of UNOV; (b) consult with UNOV on the use of interest income not specified in donor agreements; and (c) ensure that future agreements with donors clearly specify how interest income earned from the funds should be utilized.	Important	Yes	a) All Section Chiefs (XB Projects); Programme Management Officer, OD b) Programme Management Officer, OD c) Senior Management	30 June 2026	
6	OOSA should establish a mechanism for monitoring key performance indicators under the delegation of authority framework to ensure that timely corrective action plans are developed for underperforming areas.	Important	Yes	All Section Chiefs	30 June 2026	

APPENDIX I

Management Response

Audit of the Office of Outer Space Affairs

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
7	OOSA should, in consultation with UNOV Information Technology Service: (a) ensure that contracts with consultants adequately address data privacy, security and knowledge management requirements; and (b) evaluate the feasibility of transferring the hosting of the UN-SPIDER Knowledge Portal to UNOV.	Important	Yes	a) Chief of section, SAS b) Chief of section, SAS;	31 December 2026	