



INTERNAL AUDIT DIVISION

REPORT 2025/103

Follow-up audit of the monitoring and evaluation mechanisms in the United Nations Mine Action Service

While UNMAS developed a monitoring and oversight framework and implemented related tools, the framework needed further refining and strengthening

31 December 2025

Assignment No. AP2025-600-01

Follow-up audit of the monitoring and evaluation mechanisms in the United Nations Mine Action Service

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted a follow-up audit of the monitoring and evaluation (M&E) mechanisms in the United Nations Mine Action Service (UNMAS). The objective of the audit was to assess the adequacy and effectiveness of UNMAS M&E mechanisms, including the financial monitoring of its implementing partner, based on its implementation of OIOS recommendations from the 2019 audit.

UNMAS developed a monitoring and oversight framework, which included specific tools covering its headquarters and country programmes, and implemented the tools consistent with its framework. This included increasing its monitoring and oversight capacity and making organizational changes to support operationalization of the framework. UNMAS also implemented measures to address the timeliness of final reports, verification of interest received and documentation of asset management activities by its implementing partner.

However, the M&E mechanisms needed further refining and strengthening. Specifically, UNMAS had not included evaluation in the framework or clearly defined monitoring functions, including responsibilities, processes, and reporting lines. There was therefore lack of clarity between the various monitoring and oversight functions, impeding the effectiveness of monitoring activities. UNMAS also did not include appropriate performance monitoring framework indicators into some country programmes, automate the process to measure the indicators, and integrate the monitoring of implementing partner and third-party contractors' activities into quarterly programme reviews.

OIOS made five recommendations. To address issues identified in the audit, DPO needed to:

- Formalize a department-wide guideline on evaluations and self-evaluations as a guide for UNMAS.

UNMAS needed to:

- Update the monitoring and oversight framework to clearly define monitoring roles, responsibilities, processes and reporting lines.
- Review the appropriateness of the classification of indicators in the performance monitoring framework based on the specifics of a country programme.
- Explore automating the collection of data to measure the performance monitoring framework indicators.
- Amend guidance to specify the timeframe for conducting quarterly programme reviews, and the requirement for chiefs of the mine action programme to integrate the results of their monitoring activities into the quarterly reviews and reports.

DPO and UNMAS accepted the recommendations and will initiate actions to implement them. Actions required to close the recommendations are indicated in Annex I.

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Follow-up audit of the monitoring and evaluation mechanisms in the United Nations Mine Action Service

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted a follow-up audit of the monitoring and evaluation (M&E) mechanisms in the United Nations Mine Action Service (UNMAS).

2. UNMAS was established in October 1997. In resolution 53/26 adopted on 17 November 1998, the General Assembly welcomed the creation of UNMAS and recognized its designation as the focal point for mine action within the United Nations system. UNMAS is located in the Department of Peace Operations (DPO), within the Office of the Rule of Law and Security Institutions (OROLSI). Its core responsibilities include: (a) coordinating mine action services across the United Nations system; (b) developing standards, policies, and norms for mine action; and (c) leading operational mine action activities at the country level and supporting peace operations and humanitarian or emergency situations through its programmes.

3. In 2024, there were 21 mine action country programmes (19 in 2025), delivered under two main modalities: (a) Secretariat direct delivery; and (b) through an implementing partner under a wider United Nations Secretariat framework umbrella memorandum of understanding (MOU) as shown in table 1. In Secretariat direct delivery programmes, mine action functions were carried out by staff embedded in peacekeeping or special political missions (PKMs/SPMs), with support from UNMAS Headquarters, and centralized Secretariat support services, such as procurement. For partner-led programmes, the implementing partner was responsible for recruiting project personnel, acquiring equipment and other assets, and hiring third-party contractors for specialized mine action services and activities, including mine clearance and mine risk education.

4. Mine action activities are funded through assessed contributions (peacekeeping and regular budgets) and voluntary contributions received through the United Nations Voluntary Trust Fund for Assistance in Mine Action. Funding for 2024 (2023/2024 for PKMs) is also shown in table 1.

Table 1. UNMAS mine action programmes in 2024

No.	Country /Mission	Delivery model	CMAP ¹ level	Extra budgetary 2024 \$	PKMs budgets 2023/2024 ² \$	Regular budget 2024 \$	Total \$
1.	Abyei/UNISFA	Secretariat	P4	-	9,842,000	-	9,842,000
2.	Afghanistan/UNAMA	Partner ³	P5	3,509,757	-	147,600	3,657,357
3.	Burkina Faso ⁴	Partner	P4	168,338	-	-	168,338
4.	Central African Republic/MINUSCA	Partner	P4	-	8,240,000	-	8,240,000
5.	Colombia	Partner	P4	50,000	-	-	50,000
6.	Cyprus/UNFICYP ⁵	Secretariat	P4	-	-	-	-

¹ Chief of mine action programme

² This reflects the mine action budget approved by the General Assembly and only includes funds administered by UNMAS. It does not include personnel costs of the CMAPs, or other staff engaged in the Secretariat delivered programmes, which are managed directly by missions.

³ Transitioned to Secretariat delivery model 1 January 2025

⁴ Closed as of 30 June 2024

⁵ CMAP was in an advisory role only during the audit period.

No.	Country /Mission	Delivery model	CMAP ¹ level	Extra budgetary 2024 \$	PKMs budgets 2023/2024 ² \$	Regular budget 2024 \$	Total \$
7.	Democratic Republic of the Congo/MONUSCO	Partner	P4	2,801,641	3,568,200	-	6,369,841
8.	Ethiopia	Partner	P4	3,241,485	-	-	3,241,485
9.	Iraq	Partner	P5	6,450,526	-	-	6,450,526
10.	Lebanon/UNIFIL	Secretariat	P4	-	529,300	-	529,300
11.	Libya/UNSMIL	Partner ³	P5	-	-	1,595,400	1,595,400
12.	Nigeria	Partner	P4	2,616,028	-	-	2,616,028
13.	Mali ⁶	Partner	P4	700,000	19,557,100	-	20,257,100
14.	Palestine	Partner	P5	5,908,693	-	-	5,908,693
15.	Sudan	Partner	P4	3,708,133	-	138,800	3,846,933
16.	Somalia/UNSOM & UNSOS	Partner	D1	753,994	41,104,800	865,100	42,723,894
17.	South Sudan/UNMISS	Partner	P5	-	28,158,300	-	28,158,300
18.	Syria	Partner	P5	2,323,602	-	-	2,323,602
19.	Western Sahara/MINURSO	Partner	P4	-	2,991,300	-	2,991,300
20.	Yemen/UNMHA ⁵	Secretariat	P4	-	-	-	-
21.	Ukraine ⁵	Secretariat	P5	325,815	-	-	325,815
TOTAL				32,558,012	113,991,000	2,746,900	149,295,912

Source: UNMAS data

Abbreviations - United Nations Interim Security Force for Abyei (UNISFA), United Nations Assistance Mission in Afghanistan (UNAMA), United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA), United Nations Peacekeeping Force in Cyprus (UNFICYP), United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO), United Nations Interim Force in Lebanon (UNIFIL), United Nations Support Mission in Libya (UNSMIL), United Nations Assistance Mission in Somalia (UNSOM), United Nations Support Office in Somalia (UNSOS), United Nations Mission in South Sudan (UNMISS), United Nations Mission for the Referendum in Western Sahara (MINURSO), United Nations Mission to Support the Hudaydah Agreement (UNMHA)

5. UNMAS is led by a Director at the D-2 level, who reports to the Assistant Secretary-General OROLSI. As of October 2025, UNMAS was staffed with 65 positions comprising 9 posts funded from the support account, 3 posts temporarily funded by peacekeeping funds, 44 posts funded through the United Nations Voluntary Trust Fund for Assistance in Mine Action, 7 gratis personnel seconded by Member States, and 2 junior professional officers.

6. Since 2021, UNMAS has established 19 Chiefs of the mine action programme (CMAPs⁷) positions, as Secretariat posts, with responsibility for M&E of the mine action country programmes. In mission settings, CMAPs are embedded within the missions and report to mission leadership, with an additional reporting line to UNMAS. In non-mission settings, CMAPs report administratively and functionally to UNMAS. The Design, Operational Support and Oversight Section (DOSO) was also established at Headquarters in 2021. At the time of the audit, DOSO consisted of four posts⁸ to support the design of country programmes, provide specialist mine action technical expertise and undertake monitoring and oversight of mine action country programmes. The UNMAS Deputy Director post was first encumbered in 2020 to strengthen headquarters oversight.

⁶ Closed as of 30 April 2025

⁷ CMAPs included 1 D1, 7 P5 and 11 P4, with staff grades based on the size and complexity of the mine action programme.

⁸ DOSO staff posts included the section chief at the P5 level, two P4 and one P3.

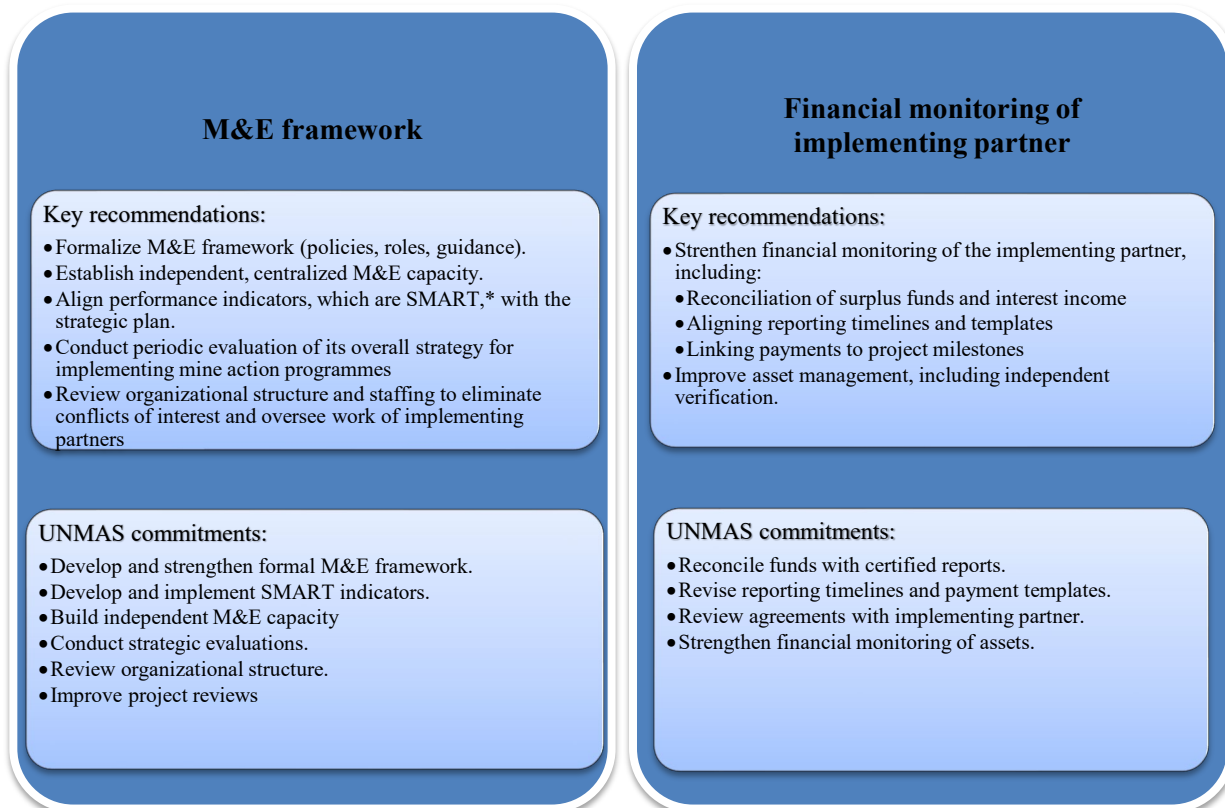
7. UNMAS uses the Information Management System (IMS) as its primary database and software system for operational data. The implementing partner is the technical administrator of the database. In addition, UNMAS uses Umoja for financial and administrative management and Microsoft Office applications to prepare and store various documents and reports.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of UNMAS M&E mechanisms, including financial monitoring of its implementing partner, based on its implementation of OIOS recommendations from the 2019 audit.

9. The 2019 OIOS audit report (2019/152) included 14 recommendations on the M&E framework and financial monitoring of UNMAS’ implementing partner. A summary of the key recommendations and UNMAS’ commitments to implement them are provided in figure 1. At the time of the follow-up audit, all recommendations were closed.

Figure 1. OIOS recommendations and UNMAS commitments to strengthen M&E



Source: Summarized from 2019 OIOS audit report (2019/152)

*SMART – specific, measurable, achievable, relevant, time-bound

10. The audit covered the period from 1 January 2024 to 30 September 2025 and covered: (a) M&E framework; and (b) financial monitoring of implementing partner.

11. This audit was included in the 2025 risk-based work plan of OIOS due to the high risks identified in the 2019 audit of M&E mechanisms in UNMAS.

12. OIOS conducted this audit from July to November 2025. The audit methodology included: (a) review of policies, guidelines, and mechanisms that govern M&E activities; (b) interviews of key personnel in UNMAS and PKMs; (c) analysis and assessment of M&E implementation for a sample of three country programmes - Somalia, Ethiopia and Abyei; and (d) data analytics to confirm audit observations. The sample was selected using a targeted approach to ensure representation across programme sizes and implementation modalities.

13. To assess the reliability of data pertaining to IMS, OIOS (a) reviewed a general information technology control questionnaire completed by UNMAS; (b) reviewed documentation, including an UNMAS mission report covering data management; and (c) collaborated with UNMAS personnel to identify and address any data-related issues. Based on this review, OIOS concluded that the accuracy and reliability of IMS data should be subject to continuous monitoring, as it remained vulnerable to data entry errors, including potential misclassifications of data. There were plans to transfer IMS ownership from the implementing partner to the Secretariat at the time of the audit.

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

III. AUDIT RESULTS

A. Monitoring and evaluation framework

The outline framework needed to clarify roles responsibilities, processes and reporting lines

15. The OIOS 2019 audit recommended UNMAS to significantly strengthen M&E activities by formalizing its M&E framework, including defining the M&E policy and guidance, and respective roles and responsibilities. According to best practice, an M&E framework is a structured tool that guides the assessment of a programme's performance, ensuring objectives are met through systematic data collection and analysis. It outlines: (a) how a programme or project will monitor and evaluate its progress, performance, and impact over a specific period; and (b) the methods and processes for collecting, analyzing, and reporting data, ensuring that stakeholders have a clear understanding of what needs to be measured and how evaluations will be conducted.

16. In response to the audit recommendation, UNMAS developed a document entitled "Outline of UNMAS Monitoring and Oversight Framework" (referred to as outline framework or monitoring and oversight framework) in 2020 and continuously updated it since its initial development. The outline framework described monitoring activities within two contexts: the UNMAS headquarters annual work plan and country programme strategies.

17. The outline framework indicated that monitoring of UNMAS headquarters work plan will comprise mid- and end-term reviews, while monitoring and oversight of country programmes will consist of: (a) integrated team meetings (ITMs); (b) quarterly programme reviews; (c) performance monitoring framework (PMF); and (d) monitoring and oversight missions. In addition, a Review Committee will review and endorse the design and budgets of field programmes and projects. However, several aspects of these activities were more synonymous with day-to-day managerial supervision (review and management of implementation activities) than with a structured and systematic M&E function (tracking of indicators, results and impact), and the outline framework did not distinguish between the two. For example:

(a) The ITMs were convened weekly or bi-weekly with participation from the country programme team and UNMAS headquarters, as needed, to review programme implementation and facilitate decision-making at the operational level. OIOS review of meeting minutes indicated that issues

discussed included updates on budgets, status of financial agreement amendments, and status of operations presented by the implementing partner. During the audit period, 41 ITMs were held for Ethiopia, 13 for Abyei and 28 for Somalia. UNMAS attributed the significantly higher number of ITMs for Ethiopia to increased coordination requirements as the CMAP position was vacant during the first half of 2025. However, the ITMs did not entail a structured and systematic comparison of actual against expected results or standards. They therefore did not constitute an M&E activity.

- (b) The outline framework defined monitoring and oversight missions as tools to assess the continued relevance of programme strategies and to review performance against work plans and budgets. They are scheduled to occur at least once every two years for each country programme. However, OIOS noted that UNMAS considered some visits to country programmes as monitoring and oversight missions, even though the visits did not meet the definition. For the countries included in OIOS sample, these missions included three visits conducted by the Director, accompanied by a DOSO or PMSS⁹ staff member that were primarily aimed at: (i) following up on the transition of the implementation of the country programme from the implementing partner to UNISFA; (ii) engaging with high-level stakeholders on the strategic positioning of the programme in Somalia; and (iii) coordinating with mine action stakeholders, including national authorities and donors, in Ethiopia. While the visits contributed to UNMAS headquarters' managerial supervision over the programmes, they did not incorporate monitoring activities, representing a missed opportunity to strengthen monitoring over the programmes visited. Only one visit to Ethiopia by a DOSO staff member met the objectives defined in the framework. During that mission, the staff member assessed actual performance against expected standards and identified significant shortcomings, including notable inconsistencies in the IMS database. The mission report on the visit formulated specific recommendations to address the identified issues. UNMAS needed to clarify purpose and scope of work to be undertaken during monitoring and oversight missions to ensure appropriate implementation of the outline framework and efficient use of related resources.

18. The 2019 audit report also recommended UNMAS to establish an independent and centralized M&E capacity. Monitoring and oversight functions are required to be objective and impartial to ensure credibility of results achieved and the impact. OIOS review indicated that monitoring functions were dispersed among various units and staff members in the Service. Mid- and end-term reviews of annual headquarters work plan were led by the Strategic Planning Team within the Office of the Director, and DOSO and the CMAPs were directly responsible for monitoring country programmes. While DOSO did not have operational day-to-day responsibilities in the country programmes, its functions included support and validation of country programme design and provision of technical advice to the country programmes. In addition to their monitoring responsibilities, CMAPs were responsible for programme design, implementation of Secretariat delivered programmes, and providing guidance on implementing partner programmes. Although it was originally envisaged that CMAPs would participate in monitoring activities of other country programmes, no CMAP from another mission participated in any of the field visits to the sampled country programmes reviewed during the audit.

19. Without clarification of the role of the various functions that includes responsibilities and reporting lines for conducting monitoring and oversight and day-to-day managerial supervision, and further definition of what the respective monitoring responsibilities entail, including the CMAP responsibilities of monitoring over the implementing partner and spot checks over third-party contractors, UNMAS risked impeding the effectiveness of its monitoring and oversight framework.

⁹ Programme Management and Support Section

(1) UNMAS should update the monitoring and oversight framework to clearly define monitoring roles, responsibilities, processes and reporting lines.

UNMAS accepted recommendation 1 and stated that it would update its monitoring and oversight framework to clearly articulate roles, responsibilities, and processes pertaining to the monitoring of country programmes and will ensure that reporting lines are accurately reflected in the field programmes' organizational charts.

The outline framework did not include evaluation

20. Administrative instruction ST/AI/2021/3 on evaluation in the United Nations Secretariat requires all Secretariat entities to develop an evaluation policy for evaluations and self-evaluations, consistent with the instruction.

21. The outline framework did not include an evaluation function to help UNMAS determine the relevance, efficiency, effectiveness and impact of its activities, including for its country programmes, in relation to its objectives. UNMAS was also not being covered by DPO evaluations. The Policy, Evaluation and Training Division in DPO explained that departmental evaluations, including those covering DPO subprogrammes and thematic areas such as UNMAS, would resume upon approval of a department-wide evaluation policy, whose draft was under review. The lack of adequate guidance posed a risk to the consistency, comparability and continuity of evaluations across UNMAS.

(2) DPO should formalize a department-wide guideline on evaluations and self-evaluations, aligned with ST/AI/2021/3, Evaluation in the United Nations Secretariat, and guide UNMAS on its linkage with the UNMAS monitoring and oversight framework and its implementation.

DPO accepted the recommendation 2.

Implementation of the outline framework

22. OIOS reviewed the implementation of the remaining monitoring activities of the UNMAS outline framework during the audit period for the headquarters annual work plan and the three sampled country programmes and had the following observations.

(a) Mid- and end-term reviews were conducted as planned and efforts were underway to make them more comprehensive

23. The outline framework identified mid- and end-term reviews as the strategic tools for monitoring the headquarters annual work plan. The reviews were conducted as planned with detailed updates on the progress and results achieved against the expected accomplishments, with indicators of achievement and outputs reflected in the annual work plans. Discussions were documented and action points assigned to responsible sections.

24. However, due to the bifurcation of the outline framework - one set of M&E activities for UNMAS headquarters work plans and another for country programmes' work plans - and limited reference to country programme activities in the headquarters work plans, there was no mechanism to assess UNMAS' activities holistically, and its contribution to the implementation of United Nations Mine Action Strategy. Monitoring and oversight activities during the audit period remained focused on short-term and immediate outputs, without incorporating an assessment of the achievement of long-term strategic outcomes. UNMAS stated

that its draft 2026 work plan includes indicators and outputs covering all the three elements of its mandate: coordinating United Nations mine action, developing standards, policies and norms, and leading mine action activities at the country level. Future mid- and end-term reviews of the headquarters annual workplan would therefore be more comprehensive.

- (b) UNMAS needed to provide guidance on selecting optional PMF indicators and explore automating the collection of data for performance reviews

25. UNMAS implemented PMF in 2024 to support monitoring and oversight of programmes and enable real-time course correction, as well as guide and document monthly programme performance monitoring. PMF consists of 72 indicators, 13 mandatory and 59 optional, related to key processes including explosive ordnance risk education, mine clearance, financial and fund management and quality assurance. The PMF indicators were generally well developed and were SMART. However, OIOS was unable to map the indicators to the programme work plan indicators for the three selected country programmes sampled, due to the use of inconsistent language and indicator reference numbers, and the absence of documentation linking the two sets of indicators. It was therefore unclear to what extent PMF indicators were incorporated in the work plan indicators and vice versa. On 8 September 2025, UNMAS headquarters issued instructions to CMAPs to align the work plan indicator language with PMF indicator language to improve consistency of understanding and reporting.

26. CMAPs populated programme data as defined in the programme work plan monthly in an Excel spreadsheet and submitted it to DOSO for review. The data was obtained from IMS, substantive reports from the implementing partner or performance reports from third party contractors and included statistics such as the number of mine risk education sessions delivered, number of individuals trained, areas of land released, and the number of explosive ordnance items removed and destroyed. However, despite CMAPs presence in field locations with the implementing partner, OIOS was unable to ascertain the extent of CMAP verification of the accuracy of the data before reporting it to DOSO. CMAPs indicated that they concentrated on populating the Excel spreadsheets and some UNMAS staff expressed concerns regarding the administrative and documentation efforts required, as it was time intensive. OIOS notes that at the 2025 Heads of Mine Action Components Conference (8 to 9 April 2025), it was reported that the PMF needed further refining and there was a recommendation to explore automation and the adoption of new tools to enhance efficiency. However, this has not yet been implemented.

27. Additionally, mine action organizations are required by International Mine Action Standards to establish quality management systems, including quality assurance assessments (QAA), to monitor the implementation of mine action activities. QAAs are conducted either by UNMAS staff reporting to the CMAP for Secretariat implemented programmes, or by partner staff reporting to the implementing partner's Chiefs of Programme and include physical verification or observations on the completeness and adequacy of mine action activities. OIOS review of the three sampled country programme indicators showed that some country programmes did not have relevant indicators to track QAA over third-party contractors' performance against targets, as the indicator was optional. The omission of indicators tracking quality assurance, which are required by the Standards, raised questions about the basis of classifying performance indicators into mandatory and optional. Guidance was needed on the selection of optional indicators for performance monitoring.

(3) UNMAS should review the appropriateness of the classification of indicators in the performance monitoring framework into mandatory and optional and provide guidance on the selection of optional indicators based on the specifics of a country programme.

UNMAS accepted recommendation 3 and stated that it would review the design and utility of PMF, including the value, classification, and selection of indicators.

(4) UNMAS should explore the option of automating the collection of data required for measuring the performance monitoring framework indicators to improve efficiency.

UNMAS accepted recommendation 4 and stated that it would explore options to automate the collection of data to measure PMF indicators, once the review of the framework's design and utility is completed.

- (c) Monitoring results of implementing partner and third-party contractors' activities were not systematically integrated into quarterly programme reviews

28. Quarterly programme reviews entailed monitoring programme performance against targets set in the work plans, financial agreements with the implementing partner, Secretariat-issued third-party contracts, or budgets.

29. The outline framework did not indicate the timelines for performing the reviews. In practice, the reviews were conducted, on average, 50 days after the end of the quarter for Ethiopia, 60 days for Abyei and 81 days for Somalia. Otherwise, the reviews were conducted based on the template provided. The template for the reviews included, among others, sections on work plan progress, programme risk management and action items. CMAPs presented the programme updates to UNMAS headquarters section chiefs. For Secretariat implemented programmes, the CMAPs were supported by the mission's mine action component, which reported to the CMAP, and for implementing partner programmes the head of the implementing partner's programme unit supported the CMAP in presenting the progress on the work plan implementation.

30. However, the extent and results of CMAP monitoring of the implementing partner, as well as results of monitoring of third-party contractors engaged for programme implementation were not systematically included in the reviews. This omission was considered significant, given their crucial role in programme implementation, accounting for approximately 67 to 71 per cent of total mine action programme costs for the sampled country programmes. The integration of these results would have complemented the systematic reporting of work plan progress and assured reliability and integrity of the verification of progress reported.

(5) UNMAS should amend guidance in the monitoring and oversight framework to specify: (a) the timeframe for conducting quarterly programme reviews; and (b) the requirement for chiefs of the mine action programme to integrate the results of their monitoring activities over implementing partners and third-party contractors into their quarterly reviews and reports.

UNMAS accepted recommendation 5 and stated that it would include guidance on the timelines and content of quarterly reviews in its updated monitoring and oversight framework.

UNMAS was assessing the need to integrate review of country programmes' annual results into the Review Committee's monitoring

31. UNMAS established the Review Committee as a formal mechanism and multidisciplinary body for reviewing and approving country programmes' strategy, design, work plans and budgets. It is governed by terms of reference outlining its scope, membership, schedule, and procedures. The Committee is chaired by the Director of UNMAS, with the Deputy Director and Chiefs of UNMAS headquarters sections serving as members. Additional participants included CMAPs from other programmes as peer reviewers, mission

representatives, the DPO-DPPA¹⁰ regional desk, and the Office of Military Affairs (OMA), where applicable.

32. While the Review Committee meetings were conducted consistently in accordance with the guidance provided, the mechanism did not foresee a formal high-level review of the progress of implementation of work plans and the annual results of the country programmes. Such a review could further enhance programme performance and reporting. UNMAS agreed to explore the possibility of using the Review Committee as an additional tool for monitoring and reporting of country programme work plans as it updates the monitoring and evaluation framework.

UNMAS developed guidelines and conducted delivery model reviews for the country programmes

33. The 2019 audit recommended that UNMAS should develop a plan to periodically evaluate its overall strategy and approach for implementing the Secretariat's mine action programmes through an implementing partner and determine its continued cost-effectiveness.

34. In response, UNMAS developed guidelines and documented a methodology to facilitate delivery model reviews for each country programme. Missions were prioritized for review based on their complexity and the opportunity to learn lessons. The reviews entailed a cost-benefit analysis of the Secretariat-led and implementing partner delivery models, and preliminary arrangements to transition the country programme to Secretariat delivery, together with an implementation schedule. The review implementation team consisted of three UNMAS headquarters staff, two from the Strategic Planning Unit and one from the DOSO Section, and one staff member each from the Department of Operations Support's (DOS) Human Resources Services and Procurement Divisions, and the Department of Management Strategy, Policy and Compliance (DMSPC) Field Operations Finance Division (FOFD).

35. Reviewed results and transition plans were presented to and endorsed by the UNMAS Delivery Model Advisory Group, chaired by the UNMAS Director and encompassing director level staff members from DMSPC FOFD and BTAD, DOS Human Resources Services and Procurement Divisions, DPO OMA and Police Division, DPPA OUSG and DPPA-DPO Executive Office.¹¹

36. As a result of the assessment reviews, in 2024 and 2025, the programmes in UNISFA, UNIFIL, UNSMIL, and UNAMA were transitioned to Secretariat implementation. Due to the liquidity crisis, the proposal to transition the MINUSCA programme to Secretariat implementation, which was planned for the 2025/2026 budget proposal, was rescheduled to 2026/2027 and the MINURSO delivery model review was postponed from 2025/2026 to 2026/2027, due to political considerations.

B. Financial monitoring of implementing partner

UNMAS has implemented measures to ensure the timeliness of final reports and the verification of interest received

37. The 2019 audit report recommended UNMAS to strengthen financial monitoring of the implementing partner. The relationship between UNMAS and the implementing partner is governed by an umbrella MoU between the implementing partner and the United Nations. Management of the MoU is coordinated by the Office of the Controller, and the MoU includes schedules for financial and asset report submissions from the implementing partner to UNMAS. Specific projects in country programmes are governed by financial agreements between UNMAS and the implementing partner.

¹⁰ Department of Political and Peacebuilding Affairs

¹¹ BTAD - Business Transformation and Accountability Division, OUSG - Office of the Under-Secretary General

38. OIOS reviewed six projects from the three sampled country programmes (1 Abyei, 3 Ethiopia, 2 Somalia) for completeness and timeliness of financial reporting, timely delivery of payments to the implementing partner, refund of surplus payments and calculation of interest received from the implementing partner. The review results are as follows:

(a) Financial reports

39. Financial reports were generally submitted on time by the implementing partner, except for four of the required six final financial reports that were submitted late (an average delay of 46 days after the due date). These delays resulted in delays by UNMAS in two cases in the preparation and submission of the required project reports to donor countries. Delayed donor reports may negatively affect donor trust, which poses a risk of lost or reduced donor funding for future projects. OIOS notes that UNMAS has put in place measures to ensure that financial reports are received on a timely basis from the implementing partner, including providing reminders and escalation of delays in reporting at regular meetings.

(b) Payments to implementing partner

40. UNMAS did not make timely payments to the implementing partners, however, payments were linked to project milestones as required. OIOS analysis of the timeliness of 11 out of 15 payments indicated that 7 were late, on average 33 days (ranging between 13 and 91 days) between the scheduled date and the implementing partner receiving the funds. UNMAS indicated that payments to the implementing partner for delivery of programmes in peace operations were often delayed due to the liquidity situation, and the implementing partner was required to upfront costs. OIOS review of payments against the MoU and operational requirements indicated that they were in line with the MoU stipulation to pay installments based on achievements of project milestones and funds availability.

(c) Refund of surplus funds

41. Surplus funds were reconciled and balances returned to UNMAS as required. Surplus funds averaging \$35,209 and ranging from \$1,750 to \$104,352 with a total surplus balance of \$211,255 were refunded to UNMAS as required. Surplus balances included unencumbered project balances as well as interest income.

(d) Interest income

42. UNMAS could not ensure that the correct interest amount was received. Interest accrued for the six projects amounted to \$50,151. Interest was calculated by the implementing partner based on the balance of cash received from UNMAS and the level of cash already disbursed for these projects. However, between the implementing partner's financial freeze and surplus balance refund dates, surplus balances did not accrue additional interest. The exact date of the freeze was, however, not included in the financial agreements with the implementing partner and was not communicated to UNMAS. UNMAS stated that it did not have sufficient details and information to verify the interest income to be received, but indicated that it will initiate discussions with the implementing partner to clarify the basis of calculation of interest income.

UNMAS strengthened controls over documentation of its asset management and disposal processes

43. UNMAS committed to strengthen financial monitoring by ensuring the implementing partner performs physical verification and reconciliation of project assets, including disposal and receipt of related

proceeds. In 2023, UNMAS issued standard operating procedures (SOP) governing asset management, including verification and disposal of assets procured by the implementing partner for UNMAS country programmes.

44. OIOS review of the disposal documents indicated that the CMAP and the mission, where relevant, verified the implementing partner's asset disposal proposals. However, the documentation of all disposal certificates was not reconciled with the assets approved for disposal nor filed by UNMAS for future reference, as required. In one of the projects OIOS reviewed, the implementing partner submitted a disposal proposal for 109 items, which was included in the interim asset report submitted to UNMAS. However, the final list of assets approved for destruction in 2024 by UNMAS contained 205 items. For the 205 assets proposed for destruction, confirmation certificates were provided for 151 (74 per cent). Management indicated this was a result of delays in reconciling the asset disposal certificates.

45. In February 2025, UNMAS updated the checklist in the annex to the SOP to include the reconciliation, verification and storage of confirmation certificates at headquarters. As the issue was resolved, OIOS did not make a recommendation.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Follow-up audit of the monitoring and evaluation mechanisms in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical ¹² / Important ¹³	C/ O ¹⁴	Actions needed to close recommendation	Implementation date ¹⁵
1	UNMAS should update the monitoring and oversight framework to clearly define monitoring roles, responsibilities, processes and reporting lines.	Important	O	Receipt of an updated monitoring and oversight framework including clearly articulated roles, responsibilities, and processes pertaining to the monitoring of country programmes, and accurately reflected reporting lines in the field programmes' organizational charts.	31 December 2026
2	DPO should formalize a department-wide guideline on evaluations and self-evaluations, aligned with ST/AI/2021/3, Evaluation in the United Nations Secretariat, and guide UNMAS on its linkage with the UNMAS monitoring and oversight framework and its implementation.	Important	O	Receipt of the DPO guideline on evaluations and self-evaluations with linkage to the UNMAS monitoring and oversight framework.	31 January 2027
3	UNMAS should review the appropriateness of the classification of indicators in the performance monitoring framework into mandatory and optional and provide guidance on the selection of optional indicators based on the specifics of a country programme.	Important	O	Receipt of the results of the review of Performance Monitoring Framework indicators and the required guidance.	31 December 2026
4	UNMAS should explore the option of automating the collection of data required for measuring the performance monitoring framework indicators to improve efficiency.	Important	O	Receipt of evidence that automation options have been considered.	30 June 2027

¹² 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.

¹³ 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.

¹⁴ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

¹⁵ Date provided by DPO and UNMAS in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Follow-up audit of the monitoring and evaluation mechanisms in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical ¹² / Important ¹³	C/ O ¹⁴	Actions needed to close recommendation	Implementation date ¹⁵
5	UNMAS should amend guidance in the monitoring and oversight framework to specify: (a) the timeframe for conducting quarterly programme reviews; and (b) the requirement for chiefs of the mine action programme to integrate the results of their monitoring activities over implementing partners and third-party contractors into their quarterly reviews and reports.	Important	O	Receipt of an updated monitoring and oversight framework including guidance on the timelines and content of quarterly reviews.	31 December 2026

APPENDIX I

Management Response

Management Response

Follow-up audit of the monitoring and evaluation mechanisms in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMAS should update the monitoring and oversight framework to clearly define monitoring roles, responsibilities, processes and reporting lines in the monitoring and oversight of country programmes.	Important	Yes	UNMAS Officer in Charge	31 December 2026	<p>UNMAS will update its monitoring and oversight framework to clearly articulate roles, responsibilities, and processes pertaining to the monitoring of country programmes and will ensure that reporting lines are accurately reflected in the field programmes' organizational charts.</p> <p>The guiding principle for updating the monitoring and oversight framework is that, in line with the established international standards applicable to the UN Secretariat³, monitoring is a management function and responsibility, intended to track progress and steer performance. While it must be objective and based on reliable data, monitoring - unlike evaluation, which requires independence - is not institutionally separated from programme management or implementation functions.</p>

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 See for example the United Nations Evaluation Group's "Norms and Standards for Evaluation in the UN System", which define monitoring as "*management's continuous examination of any progress achieved during the implementation of an undertaking in order to track its compliance with the plan and to take necessary decisions to improve performance*" (Annex, page 30).

Management Response

Follow-up audit of the monitoring and evaluation mechanisms in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
2	DPO should formalize a department-wide guideline on evaluations and self-evaluations, aligned with ST/AI/2021/3, Evaluation in the United Nations Secretariat, and guide UNMAS on its linkage with the UNMAS monitoring and oversight framework and its implementation.	Important	Yes	DPET Director	30 January 2027	
3	UNMAS should review the appropriateness of the classification of indicators in the performance monitoring framework into mandatory and optional and provide guidance on the selection of optional indicators based on the specifics of a country programme.	Important	Yes	UNMAS Officer in Charge	31 December 2026	As part of updating its monitoring and oversight framework, UNMAS will also review the design and utility of its performance monitoring framework, including value, classification and selection of indicators.
4	UNMAS should explore the option of automating the collection of data required for measuring the performance monitoring framework indicators to improve efficiency.	Important	Yes	UNMAS Officer in Charge	30 June 2027	UNMAS will explore options to automate the collection of data required to measure the performance monitoring framework indicators, once the review of the framework's design and utility has been completed.
5	UNMAS should amend guidance in the monitoring and oversight framework to specify: (a) the timeframe for conducting quarterly programme reviews; and (b) the requirement for chiefs of the mine action programme to integrate the results of their monitoring activities over implementing	Important	Yes	UNMAS Officer in Charge	31 December 2026	UNMAS will include guidance on the timelines and content of quarterly reviews in its updated monitoring and oversight framework.

Management Response

Follow-up audit of the monitoring and evaluation mechanisms in the United Nations Mine Action Service

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	partners and third-party contractors into their quarterly reviews and reports.					