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Report on the activities of the Office of Internal Oversight Services

Activities of the Office of Internal Oversight Services for the period from 1 July 2025 to 30 June 2026***

Report of the Office of Internal Oversight Services

Summary

The present report is submitted pursuant to General Assembly resolutions [48/218](#) B (para. 5 (e)), [54/244](#) (paras. 4 and 5), [59/272](#) (paras. 1 and 3), [66/236](#) (II, para. 5) and [74/263](#) (VIII.A, para. 14). During the reporting period, from 1 July 2025 to 30 June 2026, the Office of Internal Oversight Services issued 308 oversight reports (excluding the 480 relating to peace operations), with 6 provided to the General Assembly. The reports included 543 recommendations designed to improve risk management, governance and operations. The financial implications of the recommendations issued by the Office during the period led to estimated savings and recoveries amounting to \$2.8 million. The annex to the present report provides an analysis of the status of implementation of the recommendations and a list of reports issued.

* Reissued for technical reasons on 21 September 2026.

** [A/81/150](#).

*** Excluding oversight activities relating to peace operations. Oversight results pertaining to peace operations for the period from 1 January to 31 December 2025 are presented in document [A/80/332 \(Part II\)](#). Those relating to the period from 1 January to 31 December 2026 will be presented in document [A/81/319 \(Part II\)](#).



Abbreviations and acronyms

ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICAO	International Civil Aviation Organization
IRMCT	International Residual Mechanism for Criminal Tribunals
ITC	International Trade Centre
JIU	Joint Inspection Unit
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNITAR	United Nations Institute for Training and Research
UNODC	United Nations Office on Drugs and Crime
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNU	United Nations University
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women

I. Introduction

1. OIOS was established by the General Assembly pursuant to [48/218 B](#) to enhance oversight in the Organization. It is operationally independent and assists the Secretary-General in fulfilling internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection, evaluation and investigation services.
2. The present report provides an overview of OIOS activities during the period from 1 July 2025 to 30 June 2026. It does not include oversight results pertaining to peace operations, which are contained in a separate report.

II. General trends and strategic challenges regarding internal oversight at the United Nations

OIOS workplan

3. OIOS oversight work is predominantly risk-based in that it targets the key risks to the successful implementation of programme and management objectives of the Organization. OIOS identifies these risks through available risk data and discussions with managers and risk owners and consultation with other oversight entities, and based on its previous oversight results. OIOS prepares risk-based workplans that are adjusted annually and more frequently as circumstances require.
4. Internal audit workplans are intended to cover all high risks to the Organization over three years and medium risks over five years. During the period from 1 July 2025 to 30 June 2026, in view of the financial situation, the level of resources available for internal audit was 14 per cent lower than planned, and, in total, 49 final reports were issued instead of the 59 planned. This left 10 assignments (16 per cent of the workplan) for finalization as part of the 2026–2027 workplan, meaning a longer period was required to cover the associated high and medium risks.
5. Inspection and evaluation workplans are designed to cover all programmes on an eight-year cycle, but resource constraints have resulted in the need to further prioritize within high-risk entities and cross-cutting topics. Triennial reviews, which are conducted three years after an evaluation to assess the implementation and impact of recommendations, have not been completed for all evaluations. Evaluations have also been more dependent on remote data collection, which hinders the collection of primary data from programme users.
6. Investigations workplans are intended to ensure that all reports of misconduct are handled expeditiously and investigations are completed efficiently and to the required standards. In 2024, the General Assembly approved additional investigative posts and positions for OIOS to address investigations capacity gaps, but, owing to the hiring freeze and changes arising under the UN80 Initiative, some of the posts and positions either remained vacant or were abolished. Notwithstanding that setback, efficiency gains have allowed OIOS to reduce the average investigation completion time by more than 1 month, to 10.1 months, and to maintain an average case age of 6.9 months.

Five-year OIOS coverage of Secretariat entities

7. As shown in table 1, OIOS assignments in non-peacekeeping Secretariat entities over the past five years have focused on ensuring coverage of risks associated with complex programme delivery (with a total, not including thematic reviews, of 128 assignments covering UNEP, the Development Coordination Office, the Office for

the Coordination of Humanitarian Affairs, UNODC, the Department of Economic and Social Affairs, OHCHR, UN-Habitat and the regional economic commissions), as well as second-line policy, oversight and control responsibilities (with 67 assignments covering the Department of Management Strategy, Policy and Compliance, the Department of Operational Support, the Department of Safety and Security, the Office of Information and Communications Technology and the offices away from Headquarters in Geneva, Nairobi and Vienna).

Table 1

Audit and evaluation reports issued to Secretariat entities, from 2021/22 to 2025/26

Entity	Period of issuance					Total ^a
	2021/22	2022/23	2023/24	2024/25	2025/26	
<i>Thematic and programme focused entities</i>						
Thematic ^b	1	7	4	3	2	17
UNEP	6	3	3	4	—	16
ECA	2	2	5	3	3	15
Development Coordination Office	3	2	4	1	4	14
Office for the Coordination of Humanitarian Affairs	2	2	5	2	3	14
UNODC	3	3	2	3	—	11
Department of Economic and Social Affairs	1	—	4	2	3	10
ESCAP	1	4	2	1	2	10
OHCHR	1	2	2	4	1	10
UN-Habitat	4	1	2	1	1	9
ESCWA	1	3	2	—	2	8
IRMCT	2	2	1	1	2	8
ECLAC	1	—	2	2	1	6
Department of Global Communications	1	1	2	1	—	5
ECE	1	1	2	—	1	5
Department for General Assembly and Conference Management	2	1	1	—	—	4
UNCTAD	—	—	2	1	—	3
Office of Counter-Terrorism	—	1	1	1	—	3
Department of Political and Peacebuilding Affairs	—	1	1	—	—	2
Office for Disarmament Affairs	1	—	1	—	—	2
Office of Administration of Justice	—	—	1	—	—	1
Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States	—	—	1	—	—	1
Office of the Special Adviser on Africa	—	—	1	—	—	1
Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse	—	—	—	—	1	1
Office of the Special Representative of the Secretary-General for Children and Armed Conflict	1	—	—	—	—	1
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict	1	—	—	—	—	1
Office of the Special Representative of the Secretary-General on Violence against Children	1	—	—	—	—	1
Technology Bank for the Least Developed Countries	—	—	1	—	—	1

Entity	Period of issuance					Total ^a
	2021/22	2022/23	2023/24	2024/25	2025/26	
United Nations Office to the African Union	–	–	–	–	–	–
United Nations Regional Office for Central Africa	–	–	–	–	–	–
United Nations Office for Partnerships	1	–	–	–	–	1
United Nations Office for West Africa and the Sahel	–	–	1	–	–	1
Subtotal	37	36	54	31	26	184
<i>Entities with centralized, second-line functions</i>						
Department of Operational Support	2	4	2	4	7	19
Department of Management Strategy, Policy and Compliance	3	3	1	2	8	17
United Nations Office at Nairobi	2	2	2	1	3	10
United Nations Office at Geneva	3	1	3	–	2	9
Office of Information and Communications Technology	2	–	1	–	1	4
Department of Safety and Security	–	1	2	1	–	4
United Nations Office at Vienna	1	1	1	–	1	4
Subtotal	13	12	12	8	22	67
<i>Entities with executive, legal and ethical functions</i>						
Executive Office of the Secretary-General	–	1	1	1	1	4
Office of Legal Affairs	1	–	1	–	1	3
Ethics Office	–	–	2	–	–	2
Subtotal	1	1	3	1	2	9
Total	51	49	69	40	50	259

^a OIOS did not issue individual reports to the Global Compact Office, the Independent Investigative Mechanism for Myanmar, the Office for Digital and Emerging Technologies, the Office of Data Protection and Privacy, the secretariat of the United Nations System Chief Executives Board for Coordination, the United Nations Office for Partnerships, the Office of the United Nations Ombudsman and Mediation Services and the United Nations Youth Office, although some of these entities may have participated in one or more OIOS Secretariat-wide thematic review.

^b Topics covered by Secretariat-wide thematic reviews included: 2021/22: accountability system; 2022/23: support to the Sustainable Development Goals, Umoja access management, information and communications technology support costs and cost recovery and business continuity; 2023/24: management and security of websites and social media, email security, travel of senior officials and gender equality; 2024/25: Sustainable Development Goal climate-focused partnerships and disability inclusion; and 2025/26: youth engagement and digital transformation.

OIOS programmatic priorities

8. As in previous years, the following Secretariat priority areas were deemed relevant to direct OIOS oversight work: (a) implementation of the reforms of the management, peace and security, and development pillars; (b) strengthening of organizational culture, including addressing the risk of misconduct; (c) procurement and supply chain management, including management of fraud and corruption risks; (d) management of mission drawdown or transition; and (e) strengthening of the protection against retaliation (whistle-blower protection) system.¹ OIOS also continued

¹ Oversight activities relating to peace operations, including coverage of priority areas pertaining to peace and security reforms and missions in drawdown or transition, will be reported on in document A/81/319 (Part II).

to cover cross-cutting areas such as the provision of support to Member States on the achievement of the Sustainable Development Goals and the implementation of the Secretary-General's strategies on gender equality, anti-racism, environmental sustainability, disability inclusion and data.

Inclusion of the UN80 Initiative in the OIOS workplan

9. OIOS considers the UN80 Initiative to be part of the management reforms. In the reporting period, OIOS focused on understanding the changes in the Organization stemming from reduced financial resources and human capacity, and the push for more efficiency in the implementation of mandates. Because the pace of changes had to be fast, the risks to programme results, structures and other internal governance mechanisms, and key internal controls may not yet be fully analysed and documented by entities. OIOS therefore determined that it required a qualitatively higher-than-usual degree of interaction with those entities managing the most significant risks and controls.

10. After a review of the OIOS workplan in 2025 to consider the impact of the UN80 Initiative, the Office introduced the following procedures, starting in 2026:

(a) Internal audit: each assignment includes an assessment of risks emerging from the UN80 Initiative-related reductions, their impact on internal controls and how entities are mitigating such risks;

(b) Inspection and evaluation: the early impact of the UN80 Initiative is assessed in all inspection and evaluation assignments, especially on how entities are anticipating and mitigating emerging risks to programme performance, and adapting programme design with respect to the modalities used for mandate implementation;

(c) Investigations: OIOS is tracking the number of complaints received related to the UN80 Initiative to further inform Secretariat risk management and the OIOS workplan.

Capping review and external quality assessments of OIOS

11. An independent panel completed the capping review of the governance and functioning of OIOS in July 2026.

12. The capping review found “wide support for the critical role of OIOS, not least in the context of the UN80 Initiative”, and that “the overall portrait emerging from the review is of well-functioning, well-regarded, and impactful OIOS divisions that operate within their mandates and in general conformity with [applicable norms and standards]”. The capping review noted that, in the context of recent UN80 Initiative resource reductions, OIOS would continue to need the funding required for comprehensive, risk-based coverage of its oversight universe.

13. The capping review also captured the progress made by OIOS towards implementing the recommendations of the divisional external quality assessments. Of the 22 recommendations pertaining to the investigations function (reported in [A/78/301 \(Part I\)](#)), three recommendations remain open and are expected to be implemented by the end of 2026. Of the nine recommendations pertaining to the internal audit function (reported in [A/79/309 \(Part I\)](#)), one remains open and is expected to be implemented by October 2026. Of the seven recommendations pertaining to the inspection and evaluation function (reported in [A/80/332 \(Part I\)](#)), two remain open and are expected to be implemented by the end of 2026.

14. The capping review made eight recommendations, two of which would require the involvement of the Secretary-General and the General Assembly. OIOS has initiated actions to address the recommendations, as detailed in table 2.

Table 2

Recommendations contained in the capping review of the governance and functioning of OIOS

<i>Summary of recommendation focus</i>	<i>Target date</i>	<i>Implementation status</i>
Action for OIOS		
Establish formal channels for second-line risk data to inform OIOS risk assessment and audit planning and to shift from, predominantly, consultation to documented, evidence-based input	July 2027	In progress. OIOS is examining the changes necessary to improve the documentation of second-line risk data that have been used to inform overall risk assessment and individual assignment planning
Examine current practice and develop more structured consultations with the United Nations Sustainable Development Group System-wide Evaluation Office on the evaluation by OIOS of the resident coordinator system and the sustainable development pillar	July 2027	In progress. OIOS will revise current evaluation planning guidelines to ensure that a more structured approach to consultations on resident coordinator system coverage is incorporated into the 2027 planning cycle
Review current practice for the investigation of misconduct by OIOS staff	December 2026	In progress. OIOS will review and, where necessary, update its 2024 directive on the handling of allegations of misconduct involving OIOS staff
Review current Secretariat policy and practice for the handling of intake assessments and the investigation of complaints against retaliation	December 2026	In progress. OIOS will work with the relevant Secretariat entities to review the recommended changes for OIOS to handle all aspects of intake assessment of retaliation complaints
Provide information to the General Assembly on the basis of the apportionment of oversight costs between assessed and extrabudgetary sources for Secretariat entities with large extrabudgetary components	July 2026	In progress. OIOS is considering how existing information provided in supplementary materials can be enhanced to better explain oversight coverage and associated resources for Secretariat entities with large extrabudgetary components
Work with the Controller to implement arrangements, to the extent practicable, to finance the oversight of Secretariat entities with large extrabudgetary components through a single provision for oversight rather than separate, entity-specific arrangements	December 2027	Not yet started. OIOS will engage with the Controller's Office to examine possible benefits of implementing a single provision for resourcing OIOS oversight functions in relation to Secretariat entities with large extrabudgetary resources components
Action for the Secretary-General		
Review the necessity of requesting the General Assembly to take action to prohibit or limit the re-employment of the Under-Secretary-General for Internal Oversight Services after her or his term is complete	December 2027	Not yet started. OIOS will review and provide advice to the Secretary-General on the implementation of possible post-employment restrictions that could be applied to the Under-Secretary-General for Internal Oversight Services
Confirm the authority of the Under-Secretary-General to select and appoint all the staff of the Office, including at the D-2 and higher levels (the latter when relevant), in keeping with the intent of the original OIOS mandate	December 2027	Not yet started. OIOS will review and provide advice to the Secretary-General on clarifying arrangements for the selection and appointment by the Under-Secretary-General for Internal Oversight Services of the staff of the Office

Use of information technologies in OIOS

15. OIOS uses information technology and data tools (including live data dashboards) to track staff effort and operational costs and monitor variations. This allows for timelier resource prioritization and management action to strengthen the execution of individual assignments and has been especially helpful in reducing the average investigation completion time.

16. Technology tools, including artificial intelligence, have also helped to achieve process and methodological efficiencies (e.g., through in-house transcription of interview records and improved digital forensic analysis and processing for investigations, and generative analysis and summarization of large document repositories for evaluation and audit).

III. Cooperation and coordination with other oversight bodies of the Secretariat

17. OIOS discusses its workplan and the key risks identified through its oversight work with both the Board of Auditors and JIU during tripartite meetings and with the Board during bilateral meetings. The most recent such meetings were held in March 2026 and March 2025, respectively. In addition to the sharing of information, the meetings help to minimize potential assurance coverage gaps in areas considered high risk, as well as to reduce duplicate coverage and oversight burden. In addition, working-level consultations on individual assignments form part of the due diligence exercised by JIU, the Board and OIOS in planning and conducting their work; this requirement assists in sequencing engagements and realizing efficiencies in data collection and analysis.

18. OIOS continues to share its final reports with the Board and JIU, as mandated by the General Assembly.

IV. Impediments

19. There were no inappropriate limitations of scope that impeded the work or independence of OIOS during the reporting period. However, as noted in paragraphs 4 to 6 above, liquidity measures and implementation of the UN80 Initiative had an impact on resources available for OIOS oversight activities.

V. Summary of oversight activities and results

20. Table 3 provides a summary of the number of OIOS assignments and recommendations issued to entities covered by OIOS activities over the reporting period.

Table 3
Summary of OIOS assignments and recommendations, by entity^a

Entity	Audits	Evaluations	Investigations ^b	Total assignments	Recommendations
Secretariat					
Department for General Assembly and Conference Management	—	—	1	1	—
Department of Economic and Social Affairs	1	2	2	5	12
Department of Global Communications	—	—	4	4	2
Department of Management Strategy, Policy and Compliance ^c	9	—	2	11	121
Department of Operational Support	4	—	5	9	16
Department of Safety and Security	1	—	22	23	2
Development Coordination Office	2	3	11	16	6
ESCAP	—	2	—	2	2
ESCWA	—	2	9	11	3
ECA	—	2	6	8	9
ECE	—	1	—	1	2
ECLAC	—	1	2	3	2
Ethics Office	—	—	—	—	9
Executive Office of the Secretary-General	1	—	—	1	—
IRMCT	1	1	1	3	12
International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011	—	—	1	1	—
Office for Outer Space Affairs	1	—	1	2	8
Office for the Coordination of Humanitarian Affairs	3	—	40	43	43
Office of Counter-Terrorism	—	—	1	1	—
Office of Legal Affairs ^c	1	—	—	1	46
Office of the Secretary-General's Envoy on Youth	—	—	1	1	—
Office of the Special Adviser on Africa	—	—	1	1	—
Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse	—	1	—	1	3
OHCHR	1	—	13	14	8
Office of the Victims' Rights Advocate	—	1	—	1	4
Residual Special Court for Sierra Leone	1	—	—	1	6
UNCTAD	—	—	5	5	—
UNEP	—	—	24	24	6
UN-Habitat	1	—	9	10	9
United Nations Office at Geneva	2	—	3	5	16
United Nations Office at Nairobi	2	—	20	22	41
United Nations Office at Vienna	1	—	3	4	10
United Nations Office for Disaster Risk Reduction	—	—	1	1	—
UNODC	—	—	13	13	1
United Nations Secretariat	—	3	—	3	—
United Nations Youth Office	—	—	2	2	—
Subtotal^d	29	14	203	246	395

<i>Entity</i>	<i>Audits</i>	<i>Evaluations</i>	<i>Investigations^b</i>	<i>Total assignments</i>	<i>Recommendations</i>
Non-Secretariat entities					
ICAO	—	—	13	13	4
International Criminal Court	—	—	1	1	1
ITC	1	—	1	2	9
UNHCR	11	—	1	12	64
UNCCD	1	—	—	1	8
UNDP	—	—	1	1	—
UN-Women	—	—	17	17	14
Global Compact Office	—	—	1	1	—
UNITAR	—	—	2	2	1
United Nations Joint Staff Pension Fund	7	—	3	10	39
UNRWA	—	—	1	1	—
UNU	—	—	1	1	1
United Nations Volunteers programme	—	—	—	—	1
Subtotal^c	20	—	42	62	148

^a Not including reports and recommendations pertaining to peace operations.

^b OIOS received 1,329 reports of misconduct (excluding matters pertaining to peace operations). After evaluation through the intake process, 229 (17 per cent) were assigned for investigation, 718 (54 per cent) had been or were being either referred to other Secretariat entities or redirected to organizations other than the Secretariat, 329 (25 per cent) were filed for information and 53 (4 per cent) remained under review.

^c Includes recommendations for action arising from investigation reports of misconduct in other entities.

^d A single audit or evaluation report may be issued to multiple entities. Such reports have been counted only once when preparing subtotals. In addition, some recommendations issued to Secretariat entities pertain to oversight assignments relating to “other entities”, so subtotals may not match. A full listing of reports issued and of recommendations issued and closed during the reporting period is provided in the annex to the present report.

A. Coverage of Secretariat entities

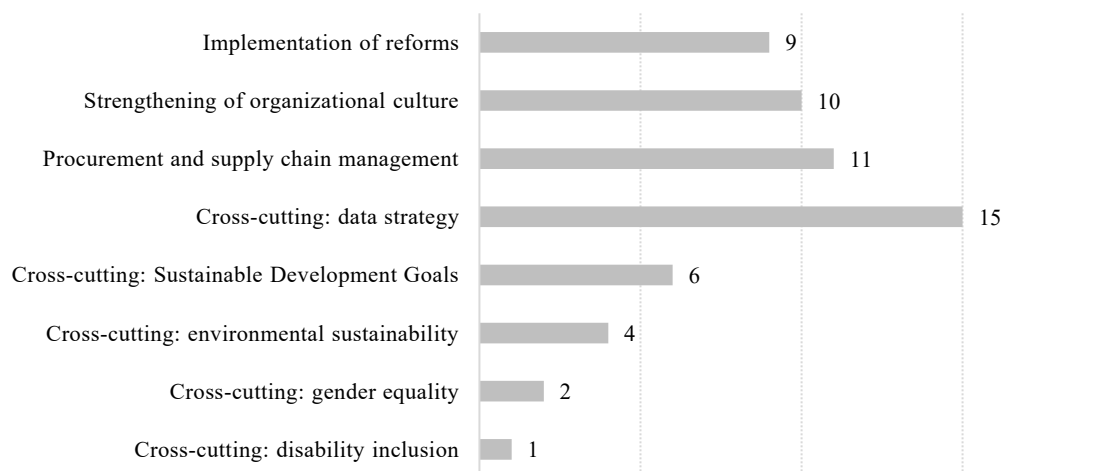
OIOS activities during the reporting period

21. OIOS completed 246 assignments (26 audits, 3 audit advisories, 14 evaluations and 203 investigations), resulting in 395 recommendations. Presented below are summaries of the assignments (see figure I) and risks addressed² by the ensuing recommendations (see figures II to VII).

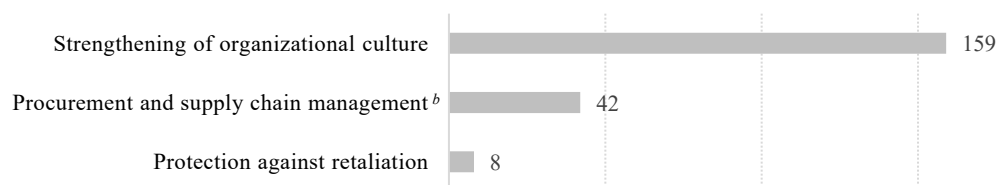
² Under the enterprise risk management framework of the United Nations Secretariat, the seven main categories of risk are defined as follows: (a) strategic: relating to high-level goals, aligned with and supporting the Charter of the United Nations and the United Nations vision and mandate; (b) governance: relating to organizational decisions or the implementation of those decisions; (c) managerial: relating to providing effective direction to the Organization’s activities; (d) operations: relating to effective and efficient use of the Organization’s resources; (e) financial: related to effective and efficient use of the Organization’s financial resources, and reliability of the Organization’s reporting; (f) compliance: relating to the Organization’s compliance with applicable laws and regulations, prescribed practices or ethical standards; and (g) fraud and corruption: relating to potential fraudulent illegal acts committed by staff, vendors and third parties.

Figure I
Summary of OIOS coverage of Secretariat priority areas^a
 (Number of assignments)

(a) Audits and evaluations



(b) Investigations



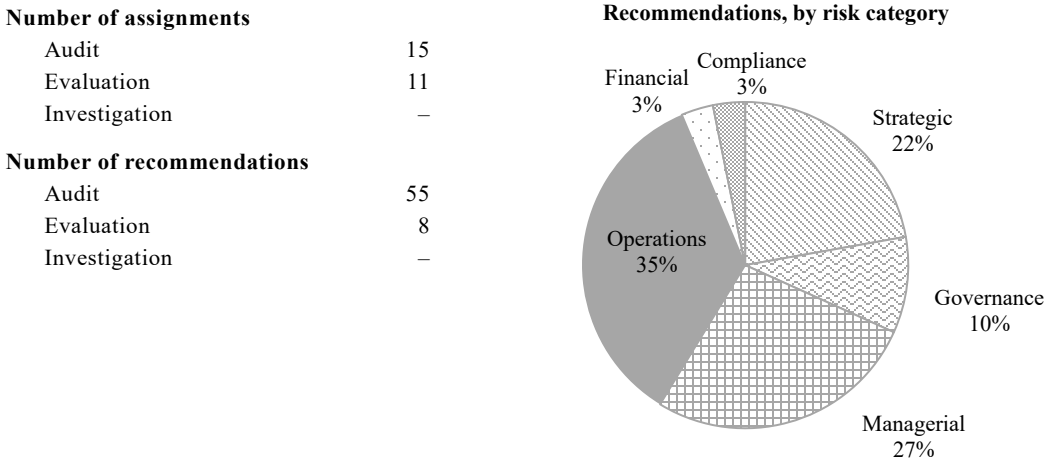
^a Some assignments cover more than one priority area.

^b Includes cases of implementing partner fraud and corruption.

1. Implementation of the reforms of the management and development pillars

22. A total of 26 assignments were focused on matters related to the reforms of the management and development pillars, and the assignments contained 63 recommendations for improvement that addressed predominantly risks to the effective and efficient continued implementation of reforms (categorized as strategic, managerial and operations risks) (see figure II).

Figure II
OIOS coverage of management and development pillar reforms



Selected results: development pillar

23. The audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system (2025/096) found that the Development Coordination Office provided strategic oversight and policy guidance to the resident coordinator system and implemented measures to mitigate funding shortfalls. However, the resident coordinator system lacked a consolidated strategic planning framework, and there was unclear accountability for performance indicators and shared outputs in the multi-annual results framework. The Office's strategic and annual work planning processes were fragmented, and there was insufficient clarity regarding the roles of Development Coordination Office headquarters and regional offices.

24. In the audit of the implementation of the Kenya common back office by the United Nations Office at Nairobi (2025/097), OIOS concluded that the common back office had been successfully implemented and effectively governed, consistent with system-wide efforts to enhance efficiency through the consolidation of support services. However, its long-term sustainability and efficiency gains remain at risk owing to the limited uptake of new mandatory services (e.g., human resources management and procurement), combined with non-adherence to opt-out protocols, which undermines planning and the ability to create economies of scale and reduce operational costs.

25. The evaluation of the Department of Economic and Social Affairs subprogramme 7 (Public institutions and digital government) (IED-25-015) found that stakeholders considered the Department's support for building effective, accountable and inclusive governance public institutions to be high quality. The Department contributed significantly to facilitating global consensus on normative issues and increasing capacities. However, progress on some longer-term outcomes, such as revised institutional arrangements and the adoption and implementation of national policies, plans, strategies and laws, was more limited.

26. The inspection of the capacity-building function of the United Nations regional economic commissions in support of the voluntary national review process (IED-25-019) found that regional economic commission support was relevant, aligned with their mandates and global, regional and national frameworks, and responsive to the needs and priorities of the relevant Member States. The regional economic commissions,

however, needed to revise or develop mechanisms for systematic monitoring, evaluation and follow-up of voluntary national review-related capacity-building activities and develop a strategy to leverage external partnerships to mobilize financial resources and support technical assistance.

27. It was determined in the triennial review ([E/AC.51/2026/3](#)) of the implementation of the recommendations contained in the earlier OIOS evaluation of ESCWA subprogramme 3 (Shared economic prosperity) ([E/AC.51/2023/4](#)) that two recommendations had been implemented and one was in progress, contributing to a strengthened ESCWA profile and role in the Arab region as a coordinating body. The Commission's role in the Regional Collaborative Platform for Arab States as co-convener of four issue-based coalitions was central to enhancing shared economic prosperity in the Arab region, and its support for United Nations country teams in preparing their United Nations Sustainable Development Cooperation Frameworks potentially strengthened the planning of frameworks of the United Nations system in the Arab region.

28. It was determined in the triennial review ([E/AC.51/2026/5](#)) of the implementation of the recommendations contained in the earlier evaluation of ESCAP subprogramme 4 (Environment and development) ([E/AC.51/2023/6](#)) that all eight recommendations had been implemented and had contributed to a sharper thematic focus, broader geographical reach, stronger intergovernmental and multi-stakeholder engagement, improved regional coordination and a more robust knowledge base in ESCAP, thus supporting more integrated and inclusive implementation of the 2030 Agenda for Sustainable Development.

29. It was found in the triennial review (IED-25-014) of the implementation of the recommendations contained in the earlier evaluation of ECA subprogramme 1 (Macroeconomic policy and governance) ([E/AC.51/2022/12](#)) that all four recommendations had been implemented, resulting in strengthened performance monitoring and knowledge management, enhanced collaboration with resident coordinator offices and United Nations country teams, streamlined recruitment processes to address high vacancy rates and significantly improve staffing levels, and strengthened mainstreaming of gender equality, human rights, disability inclusion and environmental sustainability through dedicated action plans, reporting tools and performance monitoring frameworks.

30. It was determined in the triennial review ([E/AC.51/2026/4](#)) of the implementation of the recommendations contained in the earlier evaluation of the thematic evaluation of United Nations Secretariat support to the Sustainable Development Goals ([E/AC.51/2023/3](#)) that two recommendations had been implemented, while one recommendation addressed to all Secretariat entities had been implemented by the majority of entities, resulting in more coordinated system-wide reporting for the 2024 quadrennial comprehensive policy review on key Secretariat contributions to the achievement of the Goals and better articulation, monitoring and reporting of Secretariat support to Member States in achieving the Goals.

31. It was observed in the triennial review ([E/AC.51/2026/2](#)) of the implementation of the recommendations contained in the earlier evaluation of Development Coordination Office regional support ([E/AC.51/2023/2](#)) that the Office had taken steps to respond to the two recommendations by conducting a needs assessment and support mapping exercise of resident coordinator offices, although the launch of the UN80 Initiative workstream on a United Nations regional reset had overtaken continued implementation and meant that both recommendations were closed without further implementation.

32. It was determined in the triennial review (IED-25-011) of the implementation of the recommendations contained in the earlier evaluation of the Development Coordination Office (E/AC.51/2022/2) that all four recommendations had been implemented, contributing to improved coherence and collaboration at the country level, increased joint programming among United Nations entities, more effective knowledge transfer and replication of successful practices, reduced reporting burdens and stronger integration of cross-cutting priorities into United Nations development cooperation.

33. A rapid evidence assessment of youth engagement in the United Nations Secretariat (IED-25-024) identified examples of good practice in monitoring youth engagement, collecting more inclusive and disaggregated data and generating robust evidence. Although the Youth2030 Scorecard established an important foundation for strengthening accountability and standardizing reporting on youth engagement across the United Nations system, there remained insufficient data on the results of youth engagement initiatives, insufficient disaggregation beyond gender and challenges related to the lack of a common definition of youth engagement.

34. The evaluation of resident coordinator system support for graduation in least developed countries (IED-25-009) found that resident coordinator offices provided relevant, high-quality and well-coordinated support to Governments throughout the least developed country graduation process, effectively leveraging United Nations expertise and helping countries to strengthen their preparedness for graduation. Resident coordinators played an important convening role, supporting government participation in international dialogue, facilitating peer-learning and experience-sharing, and enhancing national capacity to translate international commitments into domestic action, including financing for development. However, the effectiveness of support was constrained by limited capacity within both resident coordinator offices and Governments, bureaucratic inefficiencies and broader concerns about graduation readiness and sustainability.

Selected results: management pillar

35. In the audit of implementation and use of the Umoja strategic planning, budgeting and performance management solution (2025/040), OIOS found that, while all entities used the Strategic Management Application module for programme planning, use of the integrated planning, management and reporting module was limited mainly to basic project information, and that entities did not consistently formulate and track clear and measurable performance indicators and targets. The absence of comprehensive guidance on applying results-based management at the project level and of structured capacity-building were identified as constraining factors.

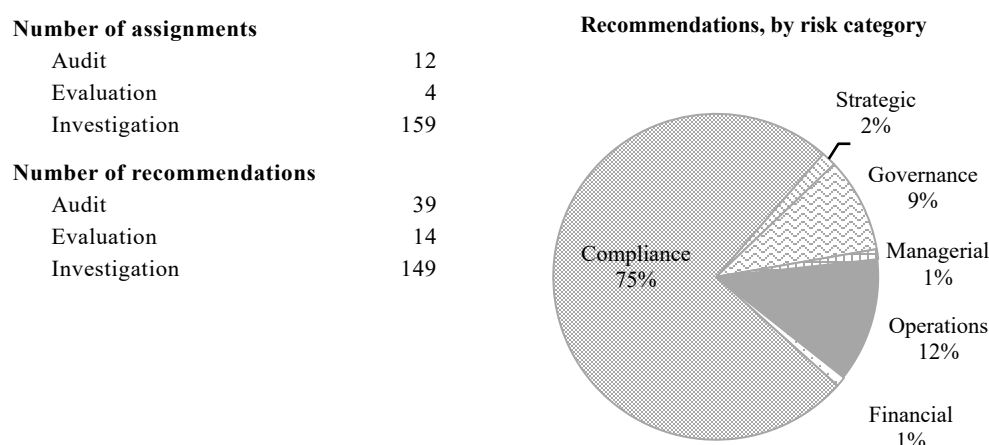
36. The audit of the Umoja implementing partners management system (2026/001) concluded that, while the system supported the administration of implementing partner agreements across the Secretariat, there was a need to improve the system's functionality and use, including by reactivating the data bridge with the Office for the Coordination of Humanitarian Affairs grantor management system and by improving data quality.

37. In 2025/26, one audit and eight evaluations examined early aspects of UN80 Initiative implementation, focusing on ensuring the alignment of activities with UN80 Initiative changes, including in resources. OIOS also received 21 reports of alleged misconduct pertaining to UN80 Initiative implementation in Secretariat entities, 4 of which, relating to alleged irregularities in downsizing decisions, were decided for investigation.

2. Strengthening of organizational culture

38. A total of 175 assignments were focused on matters related to organizational culture and resulted in 202 recommendations that were focused mainly on addressing risks of staff misconduct and lack of compliance with policies (categorized as compliance risks) (see figure III).

Figure III
OIOS coverage of organizational culture



Selected results

39. In the audit of implementation of the people strategy in the Secretariat (2025/053), OIOS concluded that progress had been made in the provision of guidance and analytical tools supporting workforce planning, talent acquisition and initiatives to advance equitable geographical distribution. However, the effectiveness of workforce planning at the entity level was affected by resource constraints. Implementation of the staff selection 2.0 programme has called for more structured planning and progress tracking of individual projects and for coordinated outreach efforts. Continued efforts are also needed to prioritize action to improve geographical representation.

40. The audit of capacity development and operational training by the Department of Operational Support (2025/104) found that the Capacity Development and Operational Training Service contributed to strengthening the Secretariat's organizational capacity and readiness through the delivery of tailored learning activities and expanded offerings, including initiatives supporting multilingualism, management capability, digital learning innovations and field readiness. The audit identified a need to improve the planning and prioritization of training programmes to ensure the alignment and strategic impact of learning initiatives.

41. The audit of the management of the Department of Economic and Social Affairs subprogramme on population (2025/091) found that risk management remained largely informal and was not systematically integrated into planning and operations, limiting the ability to identify and mitigate risks affecting the quality and timeliness of outputs. In addition, stakeholder input and lessons learned were not consistently analysed or incorporated into planning processes, thereby constraining continuous improvement.

42. The evaluation of the Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse (IED-25-10, part 1) found that

the Office contributed to positive changes in United Nations efforts regarding the prevention of sexual exploitation and abuse, including leadership commitment, greater alignment on protection from sexual exploitation and abuse across the United Nations system, advances in country and entity-level prevention of sexual exploitation and abuse efforts, and concrete Member State action such as strengthened standards of conduct and some action on paternity cases. However, its expanding and increasingly operational mandate, unclear role boundaries, limited staffing, high turnover and lack of a multi-year strategy constrained its ability to focus on system-wide priorities. Persistent gaps remained in data systems, accountability and the institutionalization of victim-centred approaches.

43. The evaluation of the Office of the Victims Rights' Advocate (IED-25-10, part 2) found that the Office was effective in advancing victims' rights at the normative and advocacy levels, raising visibility and strengthening policy alignment across the United Nations system. This notwithstanding, those gains did not consistently translate into meaningful changes in the lives of victims of sexual exploitation and abuse. While Senior Victims' Rights Officers provided valuable direct support, their impact was limited and confined primarily to peace operations.

44. OIOS issued 159 investigation reports³ pertaining to Secretariat entities during the reporting period. The most common issues alleged in the complaints of misconduct received by OIOS during the period were personnel-related matters (50 per cent), fraud and corruption (31 per cent) and prohibited conduct (30 per cent).⁴

45. In investigation 0283/25, a staff member failed to take appropriate action when a woman reported that she had been sexually abused by a consultant employed by a United Nations vendor, resulting in pregnancy. The staff member's supervisor failed to report the abuse, interfered with the investigation and misled investigators during an interview (0733/25). In addition, the supervisor was found to have pornographic material stored on their official United Nations computer (1164/25).

46. Investigation 1211/24 found that a staff member made derogatory comments by describing nationals of a specific country as incompetent and unable to perform their duties and subjected other colleagues to disrespectful treatment.

47. Investigation 1642/24 found that a senior official had engaged in a protracted pattern of making undermining and accusatory comments towards many staff members, demanded that staff members breach procedures and discriminated on the grounds of sexual orientation and nationality. The senior official separated from the Organization after completion of the investigation.

48. Investigation 0623/25 found a senior staff member made unwanted sexual remarks to two junior staff members and engaged in unwanted physical touching, which escalated to forcible kissing with respect to one of the victims. An advisory report was also issued to address reported concerns that some staff felt discouraged from reporting possible misconduct.

49. Investigation 1804/25 found that a staff member had submitted false documentation in 45 claims of education entitlement payments in relation to their dependant children between 2016 and 2025, resulting in undue payments of \$721,756 to the staff member.

³ Excluding those pertaining to procurement and implementing partner fraud, which are addressed below in the section on procurement and supply chain management.

⁴ One complaint may contain multiple types of possible misconduct. Prohibited conduct includes discrimination, harassment, including sexual harassment, and abuse of authority.

50. Investigation 0060/25 found that a staff member engaged in extensive unauthorized outside political and government activities. The staff member resigned from the Organization following their subject interview with OIOS.

51. In all cases, OIOS transmitted its findings to the relevant decision maker, including the Office of Human Resources and/or the Office of Legal Affairs, for appropriate action.

52. OIOS continued to support the Organization's efforts to address racism and racial discrimination. OIOS provided input to the Special Adviser to the Secretary-General for Addressing Racism in the Workplace and the Anti-Racism Office and other relevant units within the Department of Management Strategy, Policy and Compliance in their review of the Organization's relevant policies and processes, to ensure that all stages of the accountability process are aligned with the Organization's strategy to address racism.

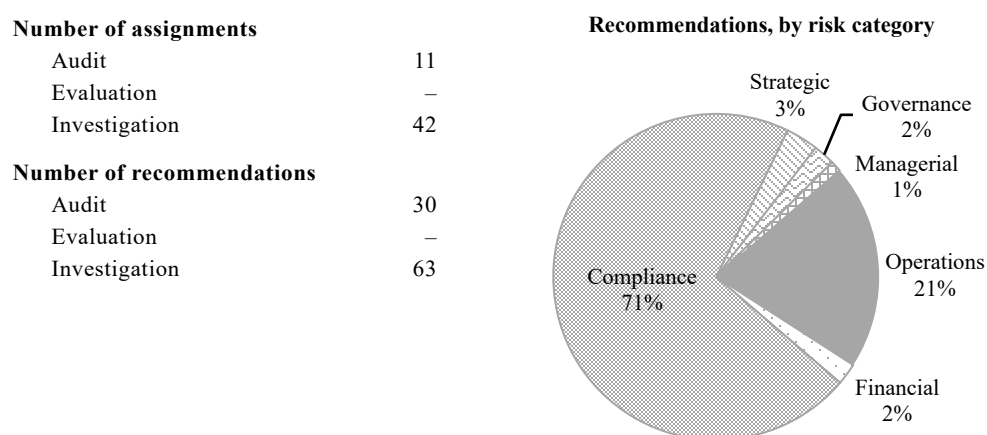
53. OIOS also continued to facilitate training to strengthen the Organization's lay panel member roster resources and management's ability to convene fact-finding panels to investigate complaints of prohibited conduct, focusing on investigative and regulatory frameworks, victim-centred interviewing techniques and investigation report writing.

3. Procurement and supply chain management

54. A total of 53 assignments (11 audits and 42 investigations) were focused on matters related to procurement and supply chain management. OIOS issued 93 recommendations for improvement that were focused mainly on addressing risks of lack of compliance with procurement-related policies and inefficient and ineffective procurement activities (categorized, respectively, as compliance and operations risks) (see figure IV).

Figure IV

OIOS coverage of procurement and supply chain management



Selected results

55. The audit of strategic management and monitoring of procurement in the United Nations Secretariat ([A/80/585](#)) concluded that strategic sourcing and centralized procurement mechanisms were functioning effectively. However, entities did not consistently conduct quarterly reviews to monitor the risks associated with the

increased delegation of procurement authority and higher thresholds for review by committees on contracts. In addition, they lacked clear guidance on using procurement dashboards to produce meaningful performance reports, and there were gaps in demand planning. At Headquarters, the incomplete implementation of key performance indicators under the supply chain performance management framework limited visibility into procurement efficiency.

56. The audit of category management in the United Nations Secretariat (2026/005) concluded that category management had been effectively operationalized, supported by strengthened governance arrangements and constructive engagement by category teams in delivering strategic sourcing support. However, a more consistent approach to category-specific risks would provide visibility over risks that could affect supply chain performance and outcomes.

57. In the audit of phase 3 of the replacement of blocks A to J construction activities at the United Nations Office at Nairobi (2025/041), OIOS found that procurement processes complied with applicable requirements and that payments were processed in accordance with contractual provisions. However, gaps were identified in contract management, notably the lack of timely verification of performance guarantees and inconsistent vendor performance evaluations.

58. In the audit of the OHCHR Regional Office for East Africa (2025/029), OIOS observed that multiple low-value purchase orders had been issued for similar services, such as conference and meeting facilitation, without consolidation, and, in some instances, lacked evidence of competitive procurement, which limited the ability to obtain better pricing and efficiencies.

59. In the follow-up audit of the strategic heritage plan at the United Nations Office at Geneva (2025/082), OIOS found that systemic contract management issues identified in previous audits had been addressed for the most part, including improvements in vendor performance evaluations, coordination with procurement units and contract amendment processes. However, contract-specific issues persisted in design, renovation and new building contracts. OIOS noted the need to strengthen risk management, address outstanding defects and performance issues, and reassess mitigating measures associated with a long-term services contract.

60. During the reporting period, the Investigations Division received 61 reports relating to procurement fraud (excluding those relating to peace operations), of which 14 were assigned for investigation, 28 had been referred to other entities, 14 were filed for information and 5 remained under review. The most common issues reported were procedural irregularities (30 per cent), undeclared conflicts of interest (21 per cent) and bribery and kickbacks (15 per cent).

61. For example, investigation 1817/24 found that a staff member regularly accepted unreported gifts from vendors, including a trip and lodging for the staff member and their family. The staff member resigned while the investigation was ongoing, and the investigation report was transmitted to the Office of Human Resources and the Office of Legal Affairs for appropriate action.

62. Investigation 1762/24 found that an implementing partner managed by the Office for the Coordination of Humanitarian Affairs had failed to implement some of its reported infrastructure rehabilitation activities and that other activities had been completed to a very poor standard and/or implemented only in part. The partner had also failed to declare and offset substantial exchange gains that it made when converting the distributions it received into the local currency. Investigation 1088/25 found evidence that an Office for the Coordination of Humanitarian Affairs implementing partner had falsified some of its beneficiary training records and had double-claimed some of its project personnel salary costs and other implementation

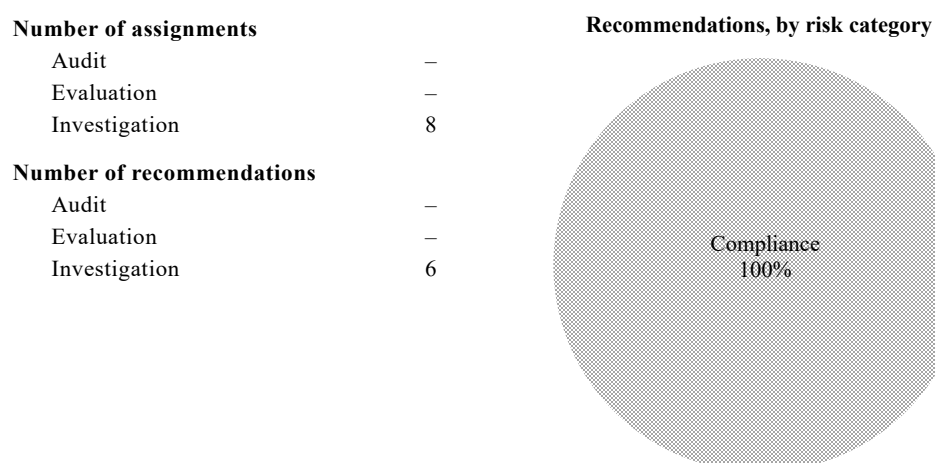
expenses across multiple projects. Both investigation reports were provided to the Office for the Coordination of Humanitarian Affairs to consider the recovery of financial losses and related sanctions and the Office of Legal Affairs to consider national referrals.

4. Protection against retaliation

63. OIOS received five new referrals from the Ethics Office for protection against retaliation investigations pursuant to the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations ([ST/SGB/2017/2/Rev.1](#)). Eight investigations were completed during the period, with six resulting in a recommendation (see figure V). OIOS continued to be an active participant in the review of the Organization's protection against retaliation framework, as set out in the bulletin.

Figure V

OIOS coverage of protection against retaliation



64. Investigation 0303/25 involved a complaint that a staff member had been subjected to micromanagement and interference with work by their first reporting officer and having their workplan changed while on long-term sick leave because of their cooperation in an investigation against the first reporting officer.

65. Investigation 1382/25 involved a staff member who, having found out about a complaint against them, confronted the complainant in front of other individuals, gave critical work-related feedback and warned the complainant to “tread carefully”.

66. In 1859/24 and 0833/25, OIOS investigated a report that a senior manager had removed core tasks and supervisory responsibilities from a staff member and sought to negatively affect their contract renewal after learning that the staff member had previously filed a misconduct complaint against another staff member who was friends with the senior manager.

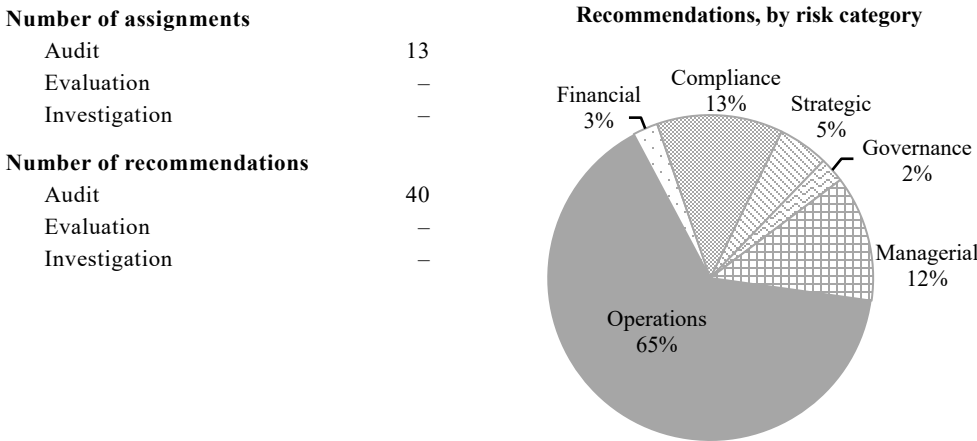
67. Investigation 1722/24 involved a senior official engaging in retaliation pertaining to another investigation.

68. OIOS transmitted its findings to the Ethics Office for appropriate action.

5. Cross-cutting: data strategy

69. A total of 13 audit assignments were focused on matters related to the data strategy. OIOS issued 40 recommendations for improvement that were focused mainly on addressing risks related to the management of data and data systems (categorized as operations risks) (see figure VI).

Figure VI
OIOS coverage of data strategy



Selected results

70. In its audit of the provision of host country services at the United Nations Office at Nairobi (2025/058), OIOS identified gaps in data management processes supporting host country services. For example, incomplete and incorrect data in the motor vehicle database adversely affected the reliability of the information for operational purposes, and shortcomings in data protection practices included the absence of standard procedures for handling sensitive personal data.

71. The audit of the Field Support Suite operations (2026/004) identified the need to improve data governance, data management and information security controls, stemming mainly from fragmented ownership and enterprise-level oversight, which increased the risk of unauthorized access, data compromise, inadequate accountability and reduced resilience of the system.

72. OIOS also issued a capping report on information and communications technology (ICT) security preparedness in the Secretariat, summarizing the results of its horizontal audits of 36 entities, including the status of recommendations aimed at strengthening controls to prevent, detect and respond to ICT security risks and threats in the Secretariat.

73. The audit of the OHCHR Regional Office for East Africa (2025/029) identified information security deficiencies, including the storage of sensitive data in local drives, continued system access for former staff and the use of personal mobile devices for work-related tasks, indicating the need to strengthen data protection and information security controls.

74. The audit of management of records and archiving processes at IRMCT (2025/034) identified gaps in the management and preservation of digital records, including incomplete roll-out of the electronic records management system, delays in preparing and transferring records for preservation and the absence of regular backup restore testing during the review period.

75. The audit of the implementation and use of the Umoja strategic planning, budgeting and performance management solution (2025/040) found that some modules needed enhancements to capture monitoring data and generate legislative documents, and that data analytics capacity was insufficient to support data availability and visualization.

76. The audit of the Office for Outer Space Affairs (2025/059) observed that the Office was not utilizing the integrated planning, management and reporting module for project planning and monitoring, thereby limiting integration of programmatic and financial data and weakening project monitoring. Key performance reporting processes also relied on informal methodologies, creating risks to data continuity and reliability.

77. In the audit of the operations of the Residual Special Court for Sierra Leone (2025/069), OIOS found that the suspension of upgrades to the electronic records management system posed risks to the accessibility and preservation of archived records. In addition, archives-related risks were not reflected fully in the risk register, and the use of personal email accounts for official business increased the risk to information security and records management.

78. The audit of the operations of the Office for the Coordination of Humanitarian Affairs in Ukraine (2025/068) observed that the absence of a unified or interoperable beneficiary deduplication system, together with limited alignment among United Nations agencies on multi-purpose cash assistance, could result in the inefficient use of resources and inequitable support.

79. The audit of capacity development and operational training by the Department of Operational Support (2025/104) identified gaps in performance measurement and reporting frameworks for learning activities. Feedback mechanisms needed improvement to allow for the assessment of long-term behavioural and operational impact.

80. The evaluation of digital transformation in the United Nations Secretariat (IED-25-016) found that, while the Secretariat had demonstrated a strong commitment to digital transformation through initiatives such as United Nations 2.0 and related policy frameworks, implementation at the entity level remained uneven. Challenges included the absence of a common definition and strategic framework for digital transformation, uneven staff capacities, fragmented governance arrangements, limited performance measurement and insufficient mechanisms for knowledge-sharing and scaling successful solutions.

6. Cross-cutting: Sustainable Development Goals

81. A total of five assignments (four audits and one inspection) were focused on matters related to the Sustainable Development Goals. OIOS issued 23 recommendations for improvement that were focused on addressing a range of risks related to planning, monitoring, lessons learned and interaction with stakeholders (categorized as strategic, operations, managerial and governance risks) (see figure VII).

Figure VII
OIOS coverage of Sustainable Development Goals

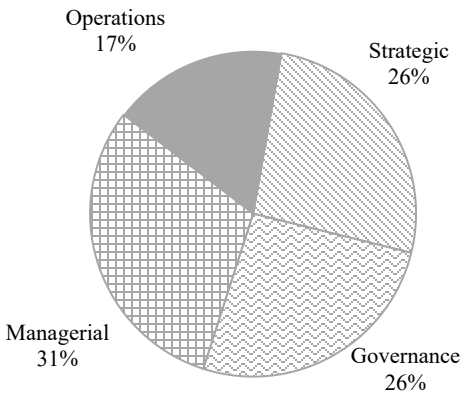
Number of assignments

Audit	4
Evaluation	1
Investigation	–

Number of recommendations

Audit	17
Evaluation	6
Investigation	–

Recommendations, by risk category



Selected results

82. The audit of operations of UN-Habitat in Burkina Faso, Guinea-Bissau and Senegal (2025/095) found that project deliverables were not consistently aligned with the United Nations Sustainable Development Cooperation Framework, thereby limiting UN-Habitat’s ability to demonstrate its contribution to achievement of the Sustainable Development Goals. Nevertheless, the audit confirmed the delivery of tangible results in the areas of housing, water, health, education, public infrastructure and community peacebuilding.

83. The audit of the management of the Department of Economic and Social Affairs subprogramme on population (2025/091) concluded that the Population Division continued to produce widely used demographic outputs and contributed to advancing understanding of population trends and their links to sustainable development. However, the Division’s ability to ensure timely and efficient delivery of its mandated outputs was affected by the absence of consistent alignment across divisional, sectional and individual workplans, lack of measurable indicators for monitoring deliverables and outputs, and insufficient documentation of responsibilities. OIOS also found that stakeholder feedback, evaluations and lessons learned were not systematically incorporated into planning processes.

84. The audit of the African Centre for Statistics at ECA (2025/092) found that the Centre aligned its activities with its mandate to strengthen data and statistical systems, contributing to evidence-based policymaking and improved monitoring of the Sustainable Development Goals, including support for 36 countries and the development of national data platforms. However, the absence of usage analytics limited the Centre’s ability to assess the portal’s reach and effectiveness and to inform data-driven decision-making.

B. Coverage of other entities

UNHCR

85. The internal audit function of UNHCR is provided by OIOS in accordance with the relevant resolutions of the General Assembly and the United Nations financial regulations and the financial rules for voluntary funds administered by the High Commissioner for Refugees.

86. During the reporting period, OIOS conducted 11 assignments focused on UNHCR project control functions, occupational health and safety, and cloud services, issuing 64 recommendations, including 3 rated as critical. Of these, 36 (56 per cent) addressed operational risks, 9 (14 per cent) managerial risks and 8 (13 per cent) governance risks. Further details can be found in the OIOS annual report on its internal audit activities at UNHCR. OIOS also completed one investigations assessment, resulting in a completion memorandum.

United Nations Joint Staff Pension Fund

87. Pursuant to the relevant resolutions of the General Assembly, including resolutions [48/218 B](#), [74/263 A](#) and [75/246](#), OIOS remains the sole internal oversight body of the secretariat of the United Nations Joint Staff Pension Fund and its investments.

88. During the reporting period, OIOS conducted seven audit assignments focused on cash and risk management, client services, ICT operations and services, and business continuity, issuing 39 recommendations, of which 25 (64 per cent) were related to operational and 13 (33 per cent) to governance risks. OIOS also completed three investigations, resulting in one investigation report with one recommendation, and two closure reports. Further details are contained in the OIOS annual report on internal audit activities at the United Nations Joint Staff Pension Fund.

IRMCT

89. Pursuant to Security Council resolution [2740 \(2024\)](#), OIOS evaluated IRMCT in delivering its residual mandate and advancing the completion or transfer of its functions ([S/2026/100](#)) and found that the Mechanism remained relevant and effective, although the transition to a small, temporary and efficient structure was uneven and slower than anticipated.

Other non-Secretariat entities

90. OIOS issued 2 audit reports, 4 investigation advisory reports and 34 investigation outputs to various non-Secretariat entities/organizations. A list of these activities is provided in the annex to the present report.

VI. Status of OIOS recommendations

A. Recommendations issued

91. OIOS issued 308 internal audit, inspection, evaluation and investigation reports, containing 543 recommendations, to 37 Secretariat entities and other organizations covered by its work (excluding those relating to peace operations). Almost all recommendations (540 out of 543, or 99.4 per cent) were accepted. Table 4 contains a list of those recommendations not accepted, none of which were classified as critical.

Table 4
Recommendations not accepted, 1 July 2025–30 June 2026

<i>Entity</i>	<i>Recommendation</i>	<i>Risk category</i>	<i>Reason not accepted by entity</i>
Development Coordination Office	The Development Coordination Office should, in coordination with relevant stakeholders, enhance data governance and oversight to ensure that the UN-Info platform is regularly updated with accurate, complete and current information, especially key strategic documents	Strategic	Entity considered that it did not have full control over updating UN-Info
Department of Operational Support	The Department of Operational Support should develop a framework for determining procurement workforce at the entity level, incorporating factors such as geographical, market and operational conditions	Operations	Entity considered that a standardized methodology would not yield meaningful and measurable outcomes
Department of Management Strategy, Policy and Compliance	A confidential recommendation pertaining to the processes to change vendor bank account information	Compliance	Entity considered the recommendation outside its scope of responsibility

92. In addition, OIOS issued a further 480 reports containing 729 recommendations to entities involved in Secretariat peace operations. From 1 July 2025 to 30 June 2026, OIOS therefore issued a total of 1,272 recommendations, contained in 788 oversight reports, to all entities covered by its activities (see table 5).

Table 5
Reports and recommendations issued, 1 July 2025 to 30 June 2026

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities^a</i>	<i>United Nations Joint Staff Pension Fund</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
Reports issued	246	52	10	308	480	788
Audit	29	13	7	49	48	97
Inspection and evaluation	14	–	–	14	9	23
Investigation	203	39	3	245	423	668
Recommendations	395	108	40	543	729	1 272
Audit	167	81	39	287	254	541
Inspection and evaluation	24	–	–	24	46	70
Investigation	204	27	1	232	429	661

^a Includes reports and recommendations issued to UNHCR.

B. Status of recommendations

93. OIOS closed 1,415 recommendations during the reporting period. Of those, 839 (59 per cent) were issued during the current period and 576 (41 per cent) were issued previously. A total of 860 recommendations were open as at 30 June 2026 (see table 6).

Table 6
Status of open recommendations as at 30 June 2026

	<i>Secretariat (excluding peace operations)</i>	<i>Other entities</i>	<i>United Nations Joint Staff Pension Fund</i>	<i>Subtotal</i>	<i>Secretariat (peace operations)</i>	<i>Total</i>
Open as at 1 July 2025	395	196	35	626	377	1 003
Critical	5	7	–	12	1	13
Important	390	189	35	614	376	990
+ Issued, 1 July 2025–30 June 2026	395	108	40	543	729	1 272
Critical	3	3	–	6	1	7
Important	392	105	40	537	728	1 265
– Closed, 1 July 2025–30 June 2026	480	127	43	650	765	1 415
Issued during the current period	259	33	15	307	532	839
Critical	3	–	–	3	–	3
Important	256	33	15	304	532	836
Issued during previous periods	221	94	28	343	233	576
Critical	5	–	–	5	1	6
Important	216	94	28	338	232	570
Open as at 30 June 2026	310	177	32	519	341	860
Critical	–	10	–	10	1	11
Important	310	167	32	509	340	849

94. Of the total of 860 OIOS recommendations open as at 30 June 2026, 433 (50 per cent) had been open for less than 12 months and 235 (27 per cent) for 12 to 24 months. The remaining 192 (22 per cent) had been open for more than 24 months. Approximately 47 per cent (400) of the 860 recommendations currently open are still within their targeted date (that is, they are not yet due) for implementation.

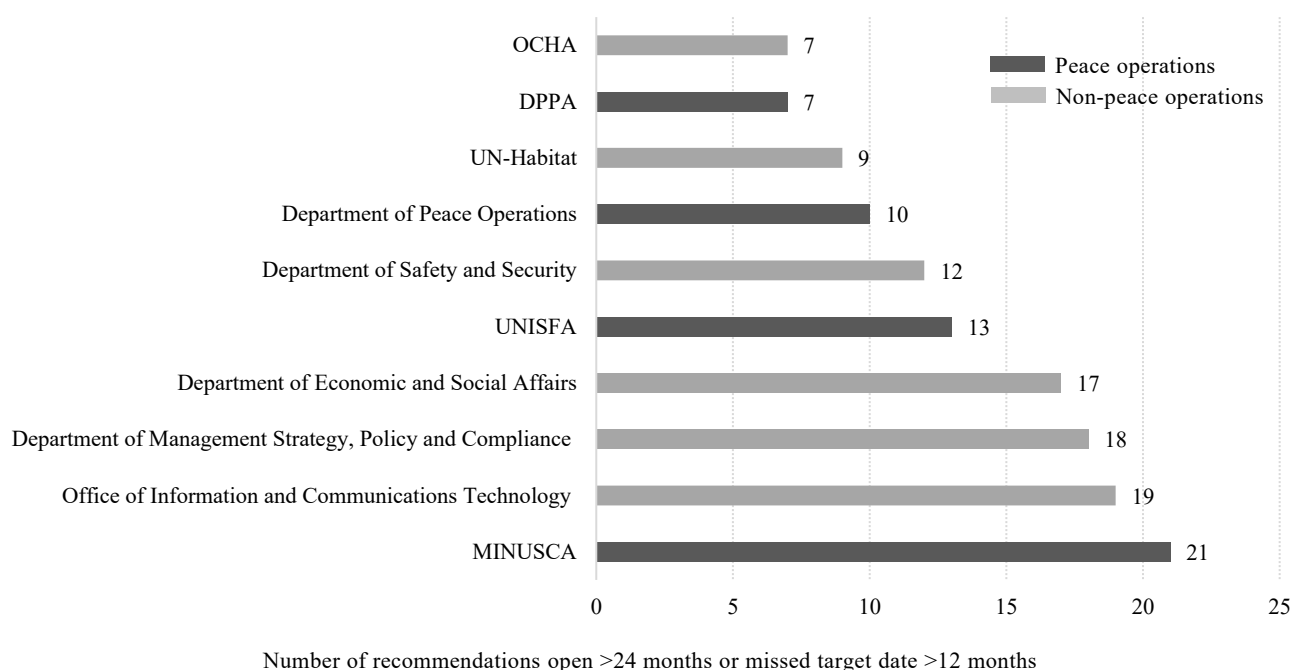
95. OIOS engaged with management in assessing the progress made towards the implementation of long-outstanding recommendations and to agree on additional steps to ensure their implementation. This included identifying those recommendations that should be closed even though not fully implemented as originally recommended. Table 7 shows the top reasons for closure of such recommendations. The entities with the most remaining long-outstanding recommendations as at 30 June 2026 are shown in figure VIII.

Table 7

Recommendations closed without implementation, 1 July 2025–30 June 2026

	Issued in 2022 or earlier	Year of issuance			Total
		2023	2024	2025	
Rationale for non-implemented closure					
Recommendation difficult to implement/no longer actionable	6	6	3	–	15
Substantial action has been taken to mitigate the risk even though the recommendation has not been fully implemented	4	2	1	–	7
The issue/subject has been covered in a subsequent audit/original recommendation merged into a new one	5	–	1	–	6
Structural changes in the organization/entity	2	17	–	3	22
Alternative actions were taken to mitigate the risk	–	2	3	–	5
Total	17	27	8	3	55

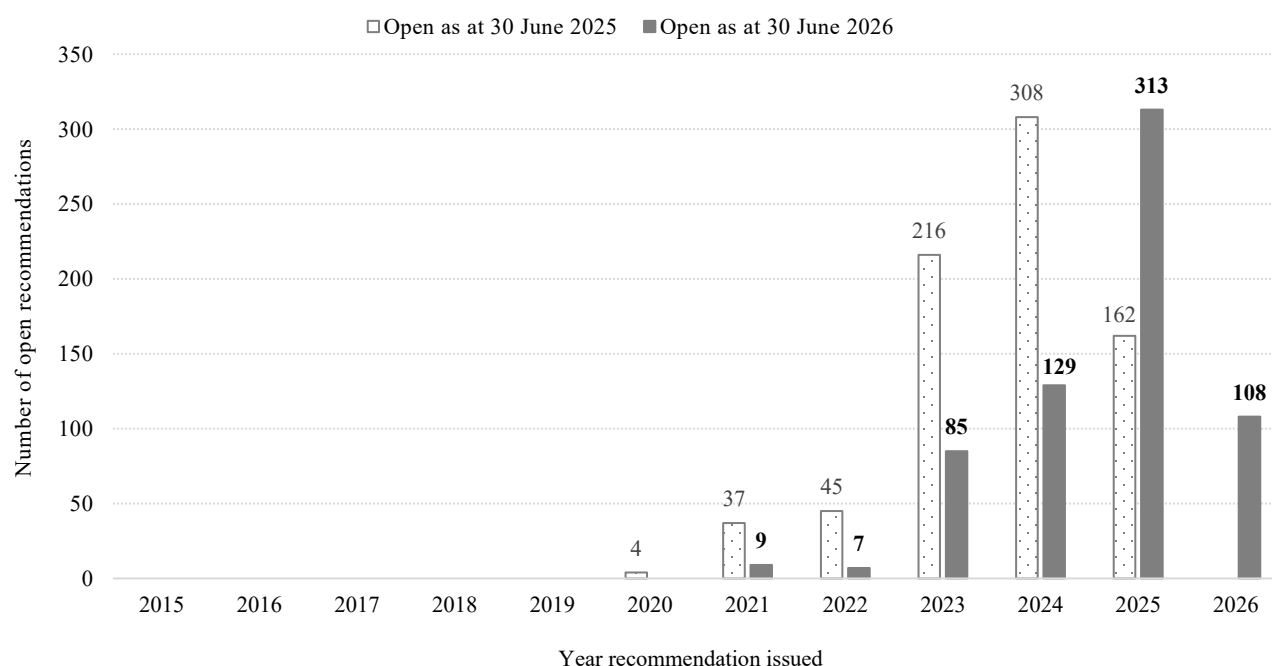
Figure VIII

Secretariat entities with the most long outstanding recommendations, as at 30 June 2026

96. The number and proportion of OIOS recommendations that have remained open for extended periods of time have declined noticeably, with the proportion standing at 2 per cent of currently open recommendations (a decrease of 2 percentage points since 30 June 2025). As shown in figure IX, as at 30 June 2026, 16 recommendations had been issued to Secretariat entities more than four years previously (that is, issued in 2022 or earlier), compared with the 41 as at 30 June 2025 that had been issued in 2021 or earlier.

Figure IX

Open audit and evaluation recommendations to Secretariat entities as at 30 June 2026 as compared with 30 June 2025, by year issued



C. Critical recommendations issued during the reporting period

97. OIOS categorizes its recommendations as either critical or important, defined as follows:

- Critical recommendations address risk issues that require the immediate attention of management. Failure to take action could have a critical or significantly adverse impact on the Organization.
- Important recommendations address risk issues that require timely attention by management. Failure to take action could have a highly or moderately adverse impact on the Organization.

98. There were three critical recommendations issued to Secretariat entities during the reporting period, all confidential recommendations on safety and security issued to the United Nations Office at Nairobi (see audit report 2025/050).

VII. Recommendations with financial implications

99. A summary of audit recommendations with financial implications is provided in tables 8 and 9. OIOS categorizes financial implications into several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction. OIOS includes only those recommendations for which it is possible to accurately quantify the dollar amounts associated with potential recoveries or expenditure reductions.

100. Audit recommendations with financial implications issued during the reporting period included an estimated \$1.2 million in potential new recoveries (see table 8) and \$38,519 in previous recoveries realized (see table 9). In addition, 63 recommendations

contained in investigation reports had potential financial implications totalling \$1.6 million.

Table 8

Audit recommendations with estimated financial implications, 1 July 2025 to 30 June 2026

(United States dollars)

<i>Entity</i>	<i>Report number</i>	<i>Description</i>	<i>Estimated amount^a</i>
Secretariat (peace operations)			
Department of Operational Support	2025/065	Recovery related to overpaid entitlements	3 264
MONUSCO	2025/072	Recovery related to incorrect residential security measures payments	101 750
Other entities			
UNHCR	2025/046	Recovery related to overpayment to government partner	1 112 526
Total			1 217 540

^a Based on estimates prepared by OIOS and, where appropriate, in consultation with the entities involved.

Table 9

Audit recommendations with realized financial implications, 1 July 2025 to 30 June 2026

(United States dollars)

<i>Entity</i>	<i>Report number</i>	<i>Description</i>	<i>Realized amount</i>
Secretariat (peace operations)			
MINUSCA	2023/061	Recovery of overpayments to troop/police-contributing countries	7 419
Department of Operational Support	2025/065	Recovery related to overpaid entitlements	31 100
Total			38 519

VIII. Mandated reporting requirements

Procurement

101. Pursuant to the relevant resolutions, including General Assembly resolutions [73/275](#), [74/256](#) and [75/247](#), OIOS continues to strengthen its focus on the monitoring of procurement activities. Recent findings are discussed in paragraphs 60–68 of the present report.

Annex

Reports issued from 1 July 2025 to 30 June 2026

From 1 July 2025 to 30 June 2026, OIOS issued 308 oversight reports (excluding those relating to peace operations), comprising 1 audit report and 4 evaluation reports to the General Assembly and 1 evaluation report to the Security Council, 43 internal audit reports, 5 audit advisory reports, 153 investigation reports, 71 investigation closure notices, 21 investigation advisory reports and 9 evaluation reports. OIOS also issued the report on the activities of OIOS for the period from 1 July 2024 to 30 June 2025 and its addendum to the General Assembly (see table A).

A. Reports issued to the General Assembly

<i>Symbol</i>	<i>Issue date</i>	<i>Subject</i>
A/80/332 (Part I)	11 August 2025	Activities of the Office of Internal Oversight Services for the period from 1 July 2024 to 30 June 2025
A/80/585	31 December 2025	Audit of strategic management and monitoring of procurement in the United Nations Secretariat
E/AC.51/2026/2	23 February 2026	Triennial review of the implementation of recommendations made by the Committee at its sixty-third session on the evaluation of the Development Coordination Office regional support
E/AC.51/2026/3	24 February 2026	Triennial review of the implementation of recommendations made by the Committee at its sixty-third session on the evaluation of the United Nations Economic and Social Commission for Western Asia: subprogramme 3, Shared economic prosperity
E/AC.51/2026/4	24 February 2026	Triennial review of the implementation of recommendations made by the Committee at its sixty-third session on the thematic evaluation of United Nations Secretariat support to the Sustainable Development Goals
E/AC.51/2026/5	25 February 2026	Triennial review of the implementation of recommendations made by the Committee at its sixty-third session on the evaluation of the Economic and Social Commission for Asia and the Pacific: subprogramme 4, Environment and development
S/2026/100	27 February 2026	Evaluation of the methods and work of the International Residual Mechanism for Criminal Tribunals

B. Reports and advisories issued to programme managers by the Internal Audit Division

Entity	Issue date	Subject	Number of recommendations	
			Critical	Important
Secretariat				
Department of Economic and Social Affairs	29 December 2025	Audit of the management of the Department of Economic and Social Affairs subprogramme on population (2025/091)	—	7
Department of Management Strategy, Policy and Compliance	16 September 2025	Audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management solution (2025/040)	—	5
	20 October 2025	Advisory review of the effectiveness of risk mitigation activities for trust fund management (Advisory)	—	—
	13 February 2026	Audit of Umoja Implementing Partners Management System (2026/001)	—	2
Department of Management Strategy, Policy and Compliance, Department of Operational Support	28 October 2025	Audit of implementation of the People Strategy in the Secretariat (2025/053)	—	3
	24 December 2025	Audit of the processes to change vendor bank account information in the United Nations Secretariat (2025/083)	—	3
	31 December 2025	Audit of capacity development and operational training by the Department of Operational Support (2025/104)	—	7
	31 December 2025	Advisory engagement on the pre-implementation activities for the Human Resources Services Division Pilot Project and the new customer relationship management system (Advisory)	—	—
Department of Management Strategy, Policy and Compliance, Department of Operational Support, Office of Legal Affairs	27 August 2025	Audit of the arbitration process associated with the capital master plan project in the United Nations Headquarters (2025/038)	—	3
Department of Operational Support	1 May 2026	Audit of category management in the United Nations Secretariat (2026/005)	—	2
ECA	29 December 2025	Audit of the African Centre for Statistics at the Economic Commission for Africa (2025/092)	—	6
Executive Office of the Secretary-General of the United Nations	26 December 2025	Capping report on a horizontal audit of cybersecurity preparedness (Advisory)	—	—
International Residual Mechanism for Criminal Tribunals	28 July 2025	Audit of management of records and archiving processes at the International Residual Mechanism for Criminal Tribunals (2025/034)	—	9
	14 July 2025	Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Mozambique (2025/030)	—	6

Entity	Issue date	Subject	Number of recommendations	
			Critical	Important
OHCHR	19 December 2025	Audit of the operations of the Office for the Coordination of Humanitarian Affairs in Ukraine (2025/068)	—	7
	30 December 2025	Audit of the management and oversight of country-based pooled funds in the Office for the Coordination of Humanitarian Affairs (2025/098)	—	6
	9 July 2025	Audit of Office of the High Commissioner for Human Rights Regional Office for East Africa (2025/029)	—	8
	10 December 2025	Audit of the Office for Outer Space Affairs (2025/059)	—	8
	19 December 2025	Audit of the operations of the Residual Special Court for Sierra Leone (2025/069)	—	6
Development Coordination Office	30 December 2025	Audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system (2025/096)	—	5
UN-Habitat	30 December 2025	Audit of operations of the United Nations Human Settlements Programme in Burkina Faso, Guinea-Bissau and Senegal (2025/095)	—	9
United Nations Office at Geneva	23 September 2025	Audit of the arrangements for provision of administrative services by the United Nations Office at Geneva (2025/042)	—	9
	24 December 2025	Follow-up audit of the Strategic Heritage Plan at the United Nations Office at Geneva (2025/082)	—	6
United Nations Office at Nairobi	15 September 2025	Audit of phase 3 of replacement of blocks A to J construction activities at the United Nations Office at Nairobi (2025/041)	—	2
	16 October 2025	Audit of security operations at the United Nations Office at Nairobi (2025/050)	3	19
	10 December 2025	Audit of provision of host country services at the United Nations Office at Nairobi (2025/058)	—	7
United Nations Office at Nairobi, Development Coordination Office	30 December 2025	Audit of implementation of the Kenya Common Back Office by the United Nations Office at Nairobi (2025/097)	—	1
United Nations Office at Vienna	15 September 2025	Audit of safety and security at the United Nations Office at Vienna (2025/039)	—	10
Other organizations				
ITC	23 December 2025	Audit of the International Trade Centre project activities in Iraq (2025/077)	—	9
United Nations Convention to Combat Desertification	8 May 2026	Audit of the G20 Initiative at the United Nations Convention to Combat Desertification (2026/007)	—	8
UNHCR	30 September 2025	Audit of operations in Pakistan for the Office of the United Nations High Commissioner for Refugees (2025/046)	—	10

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
	31 October 2025	Audit of operations in the Islamic Republic of Iran for the United Nations High Commissioner for Refugees (2025/055)	—	5
	15 December 2025	Audit of UNHCR arrangements for Occupational Health and Safety (2025/066)	—	9
	23 December 2025	Audit of the project control function at the Office of the United Nations High Commissioner for Refugees (2025/073)	—	5
	23 December 2025	Audit of operations in Chad for the Office of the United Nations High Commissioner for Refugees (2025/074)	—	9
	23 December 2025	Audit of the management of funded partners in Chad for the Office of the United Nations High Commissioner for Refugees (2025/075)	3	1
	26 December 2025	Audit of the operations in Bangladesh for the Office of the United Nations High Commissioner for Refugees (2025/084)	—	8
	29 December 2025	Audit of optimization of cloud services in the Office of the United Nations High Commissioner for Refugees (2025/087)	—	7
	31 December 2025	Advisory review of the impact of workforce downsizing on the effective functioning of internal controls at the Office of the United Nations High Commissioner for Refugees (Advisory)	—	—
	26 January 2026	Advisory engagement on the effectiveness of the Regional Bureau for West and Central Africa's operating model in delivering its mandate within available resources (Advisory)	—	—
	7 April 2026	Audit of operations in Mexico for the Office of the United Nations High Commissioner for Refugees (2026/002)	—	7
United Nations Joint Staff Pension Fund				
Secretariat	17 July 2025	Audit of information and communications technology operations in the Pension Administration's Geneva Office (2025/033)	—	6
	22 December 2025	Audit of client services and outreach activities in the Pension Administration of the United Nations Joint Staff Pension Fund (2025/071)	—	8
	29 December 2025	Audit of information and communications technology services provided by third parties to the Pension Administration (2025/089)	—	8

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of recommendations</i>	
			<i>Critical</i>	<i>Important</i>
United Nations Joint Staff Pension Fund-Office of Investment Management	17 July 2025	Audit of the use of derivatives in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2025/032)	—	2
	23 December 2025	Audit of business continuity and disaster recovery in the Office of Investment Management (2025/078)	—	4
	29 December 2025	Audit of risk identification, assessment and mitigation activities in the United Nations Joint Staff Pension Fund (2025/086)	—	8
	29 June 2026	Audit of cash management in the Office of Investment Management of the United Nations Joint Staff Pension Fund (2026/013)	—	3

C. Reports issued by the Inspection and Evaluation Division

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of important recommendations</i>
Secretariat			
Department of Economic and Social Affairs	6 April 2026	Evaluation of the Department of Economic and Social Affairs Inspection and Evaluation Division Subprogramme 7: Public Institutions and Digital Government (IED-25-015)	4
Department of Economic and Social Affairs, ECA, ECE, ECLAC, ESCAP, ESCWA	21 April 2026	Inspection of the Capacity-building Function of the United Nations Regional Economic Commissions in Support of the Voluntary National Review Process (IED-25-019)	2
Development Coordination Office	1 July 2025	Triennial Review of the Implementation of Recommendations on the Programme Evaluation of the Development Coordination Office (IED-25-011)	—
	19 February 2026	Evaluation of the Resident Coordinator system support for graduation in least developed countries (IED-25-009)	—
ECA	29 July 2025	Triennial Review on the Implementation of Recommendations in the report, Evaluation of subprogramme 1 of the Economic Commission for Africa, on macroeconomic policy and governance (IED-25-014)	—
Office of the Special Coordinator on Improving the United Nations response to Sexual Exploitation and Abuse	24 June 2026	Evaluation of the Office of the Special Coordinator on Improving the United Nations response to Sexual Exploitation and Abuse (IED-25-10 (Part 1))	3
Office of the Victims' Rights Advocate	17 June 2026	Evaluation of the Office of the Victims' Rights Advocate (IED-25-10 (Part 2))	4

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>	<i>Number of important recommendations</i>
United Nations Secretariat	31 March 2026	Rapid Evidence Assessment of Youth Engagement in the United Nations Secretariat (IED-25-024)	–
	11 May 2026	Evaluation of Digital Transformation in the United Nations Secretariat (IED-25-016)	–

D. Reports, closure notices and advisories issued by the Investigations Division

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
Secretariat		
Development Coordination Office	31 July 2025	Closure report on abuse of diplomatic privileges by a staff member
	11 September 2025	Investigation report on misconduct by a staff member
	11 September 2025	Advisory on the administration of diplomatic privileges
	23 October 2025	Investigation report on prohibited conduct by a staff member
	13 November 2025	Investigation report on possible entitlement fraud by a staff member
	17 November 2025	Investigation report on prohibited conduct by a staff member
	28 November 2025	Closure report on abuse of diplomatic privileges by a former staff member
	30 January 2026	Closure report on unsatisfactory conduct by a staff member
	11 February 2026	Closure report on abuse of diplomatic privileges by staff members
	28 April 2026	Closure report on entitlement fraud by a staff member
Department of Economic and Social Affairs	28 April 2026	Note to file
	29 September 2025	Investigation report on unsatisfactory conduct by a staff member
Department for General Assembly and Conference Management	29 September 2025	Advisory on communications
	20 May 2026	Investigation report on theft by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
Department of Global Communications	31 July 2025	Note to file
	17 April 2026	Closure report on unauthorized outside activity by a staff member
	5 May 2026	Closure report on prohibited conduct by a former staff member
	5 June 2026	Investigation report on sexual harassment by an accredited person
Department of Management Strategy, Policy and Compliance	24 December 2025	Closure report on prohibited conduct by a staff member
	30 April 2026	Investigation report on misrepresentation by a staff member
Department of Operational Support	16 July 2025	Investigation report on harassment by a staff member
	11 November 2025	Completion memorandum on verbal abuse by a vendor employee
	15 December 2025	Investigation report on misrepresentations in job applications by a former staff member
	22 December 2025	Investigation report on conflict of interest and unauthorized outside activity by a former staff member
	22 December 2025	Advisory on contractor selection and payment rates
Department of Safety and Security	7 August 2025	Closure notice on procurement fraud by a staff member
	7 August 2025	Advisory on procurement
	7 August 2025	Closure notice on misconduct by a staff member
	16 September 2025	Note to file
	13 October 2025	Investigation report on sexual harassment and other prohibited conduct by a staff member
	17 November 2025	Investigation report on prohibited by a staff member
	15 December 2025	Investigation report on failure by a staff member to report sexual exploitation and abuse
	15 December 2025	Investigation report on unauthorized outside activities
	22 December 2025	Investigation report on unsatisfactory conduct by a staff member
	29 December 2025	Investigation report on prohibited conduct by a staff member
	29 December 2025	Advisory on reporting complaints of prohibited conduct

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
ECA	8 January 2026	Investigation report on misrepresentation in a job application by a staff member
	13 January 2026	Closure report on interference with an investigation by a staff member
	26 January 2026	Investigation report on unsatisfactory conduct by a staff member
	28 January 2026	Investigation report on interference with an investigation by a staff member
	28 January 2026	Investigation report on interference with an investigation by a staff member
	30 January 2026	Investigation report on unauthorized outside activities and the misuse of information and communications technology resources by a staff member
	9 March 2026	Investigation report into a request for protection against retaliation by a staff member
	14 April 2026	Closure report on unauthorized outside activity by a staff member
	13 May 2026	Closure report on prohibited conduct by a staff member
	20 May 2026	Investigation report on false certification by a staff member
	28 May 2026	Investigation report on unauthorized outside activity by a former staff member
	31 July 2025	Completion memorandum on procedural irregularities in inventory management
	25 August 2025	Investigation report on misconduct by a staff member
	22 December 2025	Investigation report into a request for protection against retaliation by a staff member
	26 January 2026	Closure report on procurement irregularities and abuse of office by a former staff member
ECLAC	26 January 2026	Investigation report on misconduct by a staff member
	20 March 2026	Closure report on prohibited conduct by a staff member
	11 July 2025	Closure report on unauthorized outside activity by a staff member
EOSG	9 January 2026	Investigation report on entitlement fraud by a staff member
	14 October 2025	Investigation into concerns regarding conference management

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
ESCWA	14 October 2025	Investigation into concerns regarding conference management
	14 October 2025	Investigation into concerns regarding conference management
	14 October 2025	Investigation into concerns regarding conference management
	8 October 2025	Note to file
	19 November 2025	Investigation report on unsatisfactory conduct by a staff member
	25 November 2025	Note to file
	27 November 2025	Note to file
	16 February 2026	Investigation report on unsatisfactory conduct by a staff member
	16 March 2026	Addendum to the investigation report on unsatisfactory conduct by a staff member
	6 May 2026	Investigation report on unauthorized outside activities by a staff member
International, Impartial and Independent Mechanism for Syria	11 May 2026	Advisory on access to information and communications technology resources during administrative leave
	15 June 2026	Investigation report on unsatisfactory conduct by a staff member
International Residual Mechanism for Criminal Tribunals	17 December 2025	Investigation report on misrepresentation and unauthorized outside activities by a staff member
OCHA	10 March 2026	Completion memorandum on fraudulently diverted pension payments of a retired staff member
	28 July 2025	Investigation report on a misrepresentation in a job application by a staff member
	30 July 2025	Completion memorandum on fraud and misappropriation of donor project funds
	30 July 2025	Completion memorandum on fraud and misappropriation of donor project funds
	31 July 2025	Completion memorandum on fraud and misappropriation of donor project funds
	19 August 2025	Completion memorandum on fraud and misappropriation of donor project funds

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	29 August 2025	Completion memorandum on fraud and misappropriation of donor project funds
	29 August 2025	Completion memorandum on sexual exploitation and abuse by a former employee of an implementing partner
	11 September 2025	Completion memorandum on alleged fraud and abuse of authority by personnel
	11 September 2025	Completion memorandum on fraud and misappropriation of donor project funds
	28 October 2025	Completion memorandum on fraud and misappropriation of donor project funds
	28 October 2025	Completion memorandum on sexual exploitation and abuse by a former employee of an implementing partner
	12 November 2025	Investigation report on misconduct by a staff member
	13 November 2025	Completion memorandum on fraud and misappropriation of donor project funds
	17 November 2025	Completion memorandum on fraud and misappropriation of donor project funds
	24 November 2025	Closure report on conflict of interest and abuse of authority by a former staff member
	28 November 2025	Completion memorandum on fraud and misappropriation of donor project funds
	17 December 2025	Completion memorandum on fraud and misappropriation of donor project funds
	5 January 2026	Completion memorandum on fraud and misappropriation of donor project funds
	27 January 2026	Investigation report on prohibited conduct by a staff member
	29 January 2026	Addendum memorandum on fraud and misappropriation of donor project funds
	30 January 2026	Addendum memorandum on fraud and misappropriation of donor project funds
	16 February 2026	Completion memorandum on fraud and misappropriation of donor project funds
	23 February 2026	Completion memorandum on fraud and misappropriation of donor project funds
	23 February 2026	Closure report on recruitment irregularities by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
OHCHR	26 February 2026	Completion memorandum on fraud and misappropriation of donor project funds
	9 March 2026	Completion memorandum on fraud and misappropriation of donor project funds
	11 March 2026	Completion memorandum on fraud and misappropriation of donor project funds
	16 March 2026	Investigation report into a request for protection against retaliation by a staff member
	17 March 2026	Investigation report on misconduct by a staff member
	24 March 2026	Investigation report on fraud by a staff member
	24 March 2026	Advisory on personnel record keeping
	31 March 2026	Investigation report on allegations of misconduct by a staff member
	12 April 2026	Investigation report on prohibited conduct by a staff member
	22 April 2026	Closure report on alleged corruption by a vendor
	22 April 2026	Closure report on unsatisfactory conduct by a staff member
	25 April 2026	Investigation report on unsatisfactory conduct by a staff member
	3 June 2026	Completion memorandum on fraud and misappropriation of donor project funds
	15 June 2026	Investigation report on prohibited conduct by a staff member
	22 June 2026	Closure report on sexual exploitation and abuse by a staff member
	29 June 2026	Completion memorandum on fraud and misappropriation of donor project funds
	21 July 2025	Closure report on allegedly enabling sexual abuse
	15 August 2025	Completion memorandum on a request for protection against retaliation by a staff member
	11 September 2025	Investigation report on entitlement fraud by a staff member
	15 October 2025	Closure report on prohibited conduct by a staff member
	14 January 2026	Closure report on prohibited conduct by a staff member
	27 January 2026	Investigation report on unauthorized outside activities by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
	18 February 2026	Closure report on prohibited conduct by a staff member
	10 March 2026	Closure report on prohibited conduct by a staff member
	17 April 2026	Investigation report on unauthorized outside activities by a staff member
	25 April 2026	Investigation report on a request for protection against retaliation by a staff member
	5 May 2026	Note to file
	15 June 2026	Investigation report on misconduct by staff member
	16 June 2026	Investigation report on education grant irregularities by a former staff member
Office for Outer Space Affairs	2 March 2026	Investigation report on prohibited conduct by a staff member
Office of the Special Adviser on Africa	30 May 2026	Investigation report on possible unsatisfactory conduct by a staff member
UNCTAD	18 July 2025	Investigation report on unauthorized outside activities by a staff member
	15 August 2025	Investigation report on prohibited conduct by a staff member
	23 October 2025	Investigation report on unauthorized outside activities by a staff member
	7 January 2026	Investigation report on possible misconduct by a staff member
	4 May 2026	Investigation report on medical insurance fraud by a staff member
United Nations Office for Disaster Risk Reduction	10 December 2025	Investigation report into request for protection against retaliation by a staff member
UNEP	7 July 2025	Investigation report on prohibited conduct by a staff member
	28 July 2025	Investigation report on misconduct by a staff member
	28 July 2025	Completion memorandum on mismanagement of funds and conflict of interest by an implementing partner
	31 July 2025	Investigation report on misconduct by a staff member
	8 October 2025	Investigation report on prohibited conduct by a staff member
	8 October 2025	Advisory report on the handling of allegations of prohibited conduct

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
UN-Habitat	23 October 2025	Investigation report on prohibited conduct by a staff member
	23 October 2025	Investigation report on misconduct by a staff member
	31 October 2025	Investigation report on misconduct by a staff member
	31 October 2025	Advisory on monitoring and supervision of consultancy contracts
	31 October 2025	Closure report on reports of regulatory capture
	13 November 2025	Closure report on waste of resources
	17 November 2025	Closure report on prohibited conduct by a former staff member
	28 November 2025	Completion memorandum on fraud and misappropriation of project funds
	30 December 2025	Investigation report on unsatisfactory conduct by a staff member
	2 January 2026	Closure report on prohibited conduct by staff members
	6 January 2026	Investigation report on misrepresentations in job applications by a staff member
	16 January 2026	Completion memorandum on misrepresentation in job applications by an affiliated member of personnel
	27 January 2026	Closure report on unsatisfactory conduct by a staff member
	25 February 2026	Closure report on misconduct by a staff member
	4 March 2026	Investigation report on harassment by a United Nations Volunteer
	9 March 2026	Investigation report on misconduct by a former staff member
	23 March 2026	Investigation report on misconduct by a staff member
	28 May 2026	Investigation report on sexual harassment by non-United Nations conference attendee
	4 August 2025	Note to file
	28 November 2025	Closure report on travel fraud by a former staff member
	18 December 2025	Note to file
	10 February 2026	Closure report on misuse of assets by a staff member
	28 April 2026	Investigation report on abuse of diplomatic privileges by a staff member
	28 April 2026	Advisory on the management of diplomatic license plates

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
UNOCT	30 April 2026	Investigation report on failure to comply with private legal obligations and entitlement fraud by a staff member
	20 May 2026	Closure report on irregularities in the contracting of consultants
	20 May 2026	Closure report on prohibited conduct by a staff member
	18 August 2025	Investigation report on unsatisfactory conduct by a staff member
	25 August 2025	Completion memorandum on requests for protection against retaliation by a staff member
	29 August 2025	Investigation report on unsatisfactory conduct by a staff member
	17 November 2025	Closure report on attempted corruption by a former member of personnel
	17 December 2025	Investigation report on procurement irregularities by a staff member
	30 December 2025	Investigation report on unsatisfactory conduct by a former contractor and current staff member
	30 December 2025	Investigation report on unsatisfactory conduct by an individual contractor
UNODC	9 February 2026	Investigation report on misconduct by a former staff member
	25 March 2026	Advisory on a report of possible misconduct by a staff member
	31 March 2026	Investigation report on travel fraud by a staff member
	28 April 2026	Closure report on procurement irregularities by staff members
	28 April 2026	Advisory in relation to a United Nations vendor
	20 May 2026	Investigation report on outside activities and conflict of interest by a staff member
	28 May 2026	Advisory on functional misrepresentation
	23 February 2026	Investigation report on unsatisfactory conduct by a staff member
	18 May 2026	Investigation report on potential misuse of a United Nations conference management platform by non-United Nations personnel
	18 May 2026	Advisory report on potential misuse of a United Nations conference management platform
United Nations Office at Geneva		

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
United Nations Office at Nairobi	3 September 2025	Note to file
	11 September 2025	Investigation report on misuse of office by a staff member
	11 September 2025	Advisory on access control protocols
	29 September 2025	Closure report on unsatisfactory conduct implicating staff members
	29 September 2025	Advisory on access control protocols
	29 September 2025	Investigation report on misuse of information and communication technology resources by a staff member
	31 October 2025	Investigation report into a request for protection against retaliation by a staff member
	28 November 2025	Investigation report on possible misconduct by a staff member
	28 November 2025	Investigation report on possible misconduct by a staff member
	19 January 2026	Investigation report on malicious reporting by a staff member
	26 January 2026	Investigation report on misconduct by a staff member
	29 January 2026	Closure report on possible misconduct by a staff member
	6 February 2026	Investigation report on prohibited conduct by a staff member
	9 February 2026	Investigation report on misuse of office by a staff member
	9 February 2026	Advisory on vehicle management
	16 February 2026	Investigation report on misconduct by a staff member
	17 March 2026	Closure report on unsatisfactory conduct by a staff member
	14 April 2026	Completion memorandum on unsatisfactory conduct by a staff member
	28 April 2026	Closure report on fraud by unidentified non-United Nations personnel
	13 May 2026	Investigation report on possible misconduct by a staff member
United Nations Office at Vienna	29 December 2025	Investigation report on unsatisfactory conduct by a staff member
	21 April 2026	Investigation report on unsatisfactory conduct by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
United Nations Youth Office	30 April 2026	Investigation report on possible prohibited conduct by a staff member
	24 November 2025	Investigation report on misrepresentations in job applications by a staff member
	24 November 2025	Investigation report on prohibited conduct by a staff member
	15 December 2025	Investigation report on entitlement fraud by a staff member
Other entities		
ICAO	16 July 2025	Investigation report on misconduct by a staff member
	11 September 2025	Investigation report on unsatisfactory conduct by a staff member
	8 October 2025	Investigation report into a request for protection against retaliation by a staff member
	27 October 2025	Note to file
	7 November 2025	Note to file
	16 March 2026	Investigation report on sexual harassment by a staff member
	16 March 2026	Advisory report
	30 March 2026	Closure report on unsatisfactory conduct by a staff member
	30 April 2026	Closure report on unsatisfactory conduct by a staff member
	15 June 2026	Closure report on recruitment irregularities by a staff member
	15 June 2026	Closure report on unsatisfactory conduct by a staff member
	22 June 2026	Closure report on recruitment irregularities by staff members
	22 June 2026	Closure report on unsatisfactory conduct by staff members
International Criminal Court	10 December 2025	Investigation report on unsatisfactory conduct by an elected official
ITC	25 August 2025	Closure report on prohibited conduct by personnel
UNDP	8 July 2025	Closure notice on report of unsatisfactory conduct by a staff member
United Nations Global Compact	28 May 2026	Investigation report on unauthorized outside activities by a staff member

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
UNHCR	15 June 2026	Completion memorandum on a report of misuse of office implicating staff members
UNITAR	30 December 2025	Investigation report on unsatisfactory conduct by a consultant
	2 June 2026	Note to file
UNRWA	31 July 2025	Advisory on responses to allegations of neutrality breaches
UNU	24 September 2025	Investigation report on prohibited conduct by a staff member
UN-Women	24 July 2025	Note to file
	15 August 2025	Investigation report on undeclared conflicts of interest by a staff member
	25 August 2025	Investigation report on fraud by a former consultant
	5 September 2025	Note to file
	11 September 2025	Investigation report on unauthorized outside activity by a former staff member
	11 September 2025	Investigation report on prohibited conduct by a former intern
	24 September 2025	Closure report on a falsified document by a staff member
	13 November 2025	Closure report on procurement irregularities by a staff member
	17 December 2025	Investigation report on medical insurance fraud by a staff member
	17 December 2025	Investigation report on prohibited conduct by a staff member
	8 January 2026	Closure report on sexual harassment by a staff member
	16 January 2026	Closure report on a falsified document by a former staff member
	5 February 2026	Investigation report on sexual harassment by a staff member
	17 February 2026	Investigation report on unsatisfactory conduct by a staff member
	21 April 2026	Advisory on budget control
	22 April 2026	Investigation report on unsatisfactory conduct by a staff member
	22 April 2026	Advisory report on reporting unsatisfactory conduct

<i>Entity</i>	<i>Issue date</i>	<i>Subject</i>
United Nations Joint Staff Pension Fund		
	25 August 2025	Closure report on prohibited conduct by a staff member
	11 March 2026	Investigation report on unsatisfactory conduct by a staff member
	20 May 2026	Closure report on mismanagement by a staff member