



INTERNAL AUDIT DIVISION

REPORT 2026/001

Audit of Umoja Implementing Partners Management System

There was a need to improve the functionality and use of Umoja Implementing Partner Management system, including reactivation of data bridge with OCHA Grantor Management system, and improving data quality

**13 February 2026
Assignment No. AT2024-519-02**

Audit of Umoja Implementing Partners Management System

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of Umoja Implementing Partners Management system (Umoja IP system) in the United Nations Secretariat. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the Umoja IP system. The audit covered the period from January 2023 to September 2025 and included: (a) system functionality and use; (b) data governance and management; and (c) security, performance and support.

There was a need for enhanced user involvement to improve the functionality and use of the system, including reactivation of the data bridge with the Office for the Coordination of Humanitarian Affairs (OCHA) Grantor Management system. In addition, the quality of implementing partner master data and transaction data needed improvement. Although system performance controls were found adequate, some gaps were noted in ICT security assessments, training, user access management and user awareness of Umoja change governance process.

OIOS made two important recommendations. OPPFB needed to:

- Utilize established Umoja governance mechanisms to disseminate clear procedures for submitting requests for enhancements to the Umoja IP system through a centralized intake process.
- Expedite efforts to evaluate the feasibility of reactivating the data bridge between the Umoja IP system and OCHA Grantor Management system.

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

CONTENTS

I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2
III. AUDIT RESULTS	3-7
A. System functionality and use	3-4
B. Data governance and management	4-6
C. ICT security, performance, and support	6-7
IV. ACKNOWLEDGEMENT	7
ANNEX I	Status of audit recommendations
APPENDIX I	Management response

Audit of Umoja Implementing Partners Management System

I. BACKGROUND

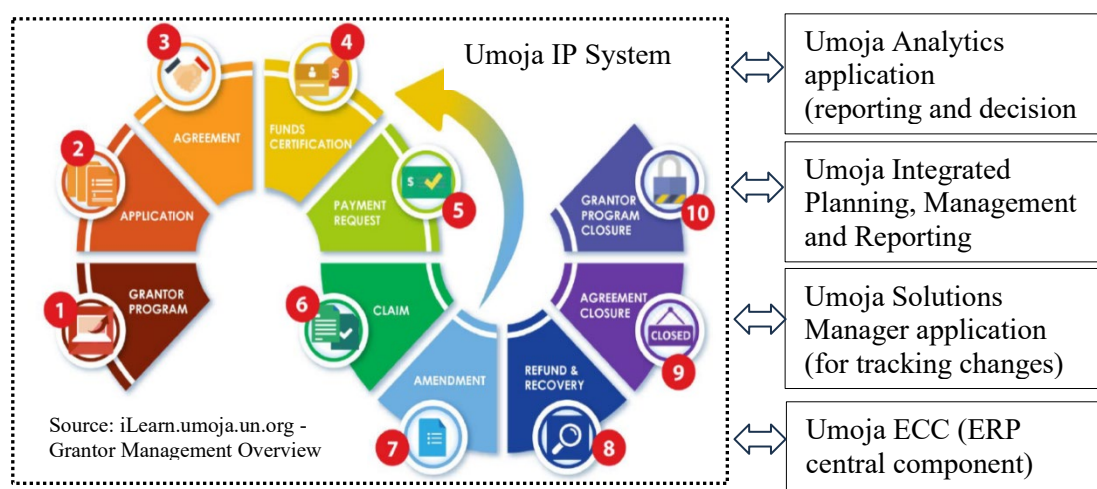
1. The Office of Internal Oversight Services (OIOS) conducted an audit of Umoja Implementing Partners Management system (Umoja IP system) in the United Nations Secretariat.

2. Implementing partner is any third party that the United Nations entrusts with resources (financial or material) to deliver activities, outputs, or services on its behalf. Umoja is the global enterprise resource planning (ERP) solution for the United Nations Secretariat and is central to its activities and business processes. It comprises various functional modules (e.g. human resources, finance, procurement, and Umoja IP system) which are supported by the Umoja enterprise core component (Umoja ECC). Umoja ECC integrates digital information across business areas and Umoja ERP modules in real time to facilitate a unified view of transactions and processing of financial transactions.

3. The Enterprise Resource Planning Solution Division (ERPSD) is responsible for maintaining and continuously improving the Umoja IP system, while the Office of Programme Planning, Finance and Budget (OPPFB) oversees the related financial and business processes. The Office of Information and Communications Technology (OICT) provides ICT infrastructure support, including ICT security assessments for the Umoja IP system.

4. Umoja IP system was implemented across the Secretariat in 2019, following successful deployments to three entities in December 2018. The solution was expected to support the complete implementing partner management lifecycle, including programmatic aspects such as assessment, evaluation and monitoring. It provides a user-friendly portal for managing agreements and submitting progress reports and other documentation related to implementing partners. Figure 1 below illustrates the Umoja IP system and its linkage with other systems.

Figure 1: Umoja IP system and its linkage with other systems



5. Umoja IP system is currently used by 41 United Nations Secretariat entities and affiliated organizations (the entities) that use Umoja. Between January 2023 and September 2025, the Office for the Coordination of Humanitarian Affairs (OCHA) and the United Nations Environment Programme (UNEP) were the top two entities, accounting for 66 per cent and 21 per cent, respectively, of the total authorized agreement value of \$6.5 billion with implementing partners, as shown in table 1 below.

Table 1: Authorized value of agreements by the entities (1 January 2023 to 17 September 2025)

Name of entity	Agreement value	Percentage of total value
OCHA	\$4,320,968,934	66%
UNEP	\$1,382,046,687	21%
United Nations Office on Drugs and Crime (UNODC)	\$112,982,279	2%
United Nations Mine Action Service (UNMAS)	\$302,117,999	5%
United Nations Human Settlements Programme (UN-Habitat)	\$76,430,752	1%
Other entities ¹	\$326,652,217	5%
Total	\$6,521,198,868	100%

Source: Umoja analytics

6. Comments provided by OPPFB are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management, and control processes in providing reasonable assurance regarding the effective and efficient (i) system functionality and use; (ii) data governance and management; and (iii) ICT security, performance and support for the Umoja IP system.

8. This audit was included in the 2024 risk-based work plan of OIOS due to a very high risk associated with the management of implementing partners in the United Nations Secretariat and the critical role played by the Umoja IP system in their management.

9. OIOS conducted this audit from December 2024 to September 2025. The audit covered the period from January 2023 to September 2025. Based on an activity-level risk assessment, the audit covered high and medium risks areas in the management of the Umoja IP system, which included: (a) system functionality and use; (b) data governance and management; and (c) ICT security, performance and support.

10. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; (d) walkthroughs of the Umoja IP system, internal Grantor Management system of OCHA, and partner performance dashboards developed by the United Nations Office at Nairobi; (e) ICT security tests; and (f) survey administered to ten entities on system functionality and use, user involvement, data governance and management, and user support.

11. To assess the reliability of data pertaining to the audit areas, OIOS: (a) performed tests to detect errors in the Umoja IP system; (b) reviewed related documentation, including reports from the system and from Umoja Analytics; (c) collaborated with Secretariat entities to identify and address any data-related issues, such as missing data and incorrectly marked data. Based on the review, OIOS determined that the data were sufficiently reliable for the purpose of addressing audit objectives.

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

¹ Other entities comprise of 35 Secretariat entities accounting for 5.01 percent of the total authorized agreement value for the period 1 January 2023 to 17 September 2025.

III. AUDIT RESULTS

A. System functionality and use

Need to improve process for collecting and evaluating missing system functionalities for better system use and improvement

13. OIOS noted that the Secretariat entities were not fully involved in the evaluation, use and improvement of the Umoja IP system. While the existing forum led by OPPFB facilitated dialogue on policy matters with Secretariat entities, it lacked a systematic process for identifying and addressing missing system functionalities. Additionally, the business requirements finalized at the time of system deployment were not available for OIOS' review. OPPFB informed that the Umoja IP system was unable to fulfill all requested functionalities at the time of rollout, including due diligence assessments, application review and evaluation, and the capture of substantive information. Additionally, there were constraints related to available capacity, resources, and support.

14. Several examples of missing system functionalities in the Umoja IP system were brought to the attention of OPPFB, ERPSD and the Secretariat entities by OIOS, including gaps that affected the completeness, efficiency, and reliability of the IP system, as below:

(i) Substantive activities - such as implementing partner selection, solicitation, proposal development, risk and capacity assessments - are conducted by the entities outside of the Umoja IP system.

(ii) The system could not generate reports on installments due for payment. As a result, finance departments of the entities were required to undertake additional manual efforts to verify disbursements against the Umoja ECC. In addition, the system lacked automated alerts to support effective monitoring of refunds from implementing partners.

(iii) The system did not incorporate mechanisms to notify users of data anomalies, errors, or duplications. For example, it did not generate alerts for expiring agreements, amendments made after payments had been disbursed, agreements remaining open well beyond their expiry dates, or missing required performance reports. The system also lacked controls to detect the splitting of implementing partner agreements to circumvent policy requirements. In addition, it did not include functionality to identify partner agreements that deviated from the standard template requirements established by OPPFB.

(iv) Umoja Analytics reports and associated data models were not periodically validated with the end users (Secretariat entities), which limited their effectiveness and adoption. The availability of Umoja Analytics reports for implementing partners was largely limited to financial monitoring purposes, such as tracking the authorized value of the agreements. Consequently, entities relied on additional tools- including Power BI, Salesforce, Umoja ECC, Excel reports, and internal databases -to meet their substantive reporting needs.

15. Due to these limitations and insufficient end user involvement, entities either continued to use or developed their own parallel systems or used Excel to manage implementing partner transactions (selection, risk assessments, capacity evaluations and calls for proposals). For example, OCHA uses an internally developed solution 'OneGMS', the Office of the High Commissioner for Human Rights (OHCHR) uses 'eGrants online' system, while UNEP uses multiple platforms, including its intranet portal 'We Collaborate' and 'UNEP Partner Portal'. These external systems used by entities did not have any interfaces with the Umoja IP system. As entities were nonetheless required to use Umoja IP system for payment processing,

their staff manually entered the necessary data from the parallel systems into Umoja IP system to facilitate payments. This resulted in additional data entry efforts and increased the risk of errors.

16. Limited user involvement in the evaluation of system functionalities constrain the effectiveness and overall utilization of the Umoja IP system in the Secretariat, which resulted from the lack of user awareness on utilizing established Umoja governance mechanisms to submit requests for missing functionalities and system enhancements.

(1) OPPFB, in coordination with ERPSD, should utilize established Umoja governance mechanisms to disseminate clear procedures for submitting requests for enhancements to the Umoja Implementing Partner Management system through a centralized intake process.

OPPFB accepted recommendation 1.

Need to reactivate the data bridge and review the business requirements to connect the OCHA Grantor Management system to the Umoja IP system

17. OCHA indicated that an assessment conducted during the system's initial rollout (2019–2020) had concluded that Umoja IP would not meet its requirements. Accordingly, OCHA implemented a data bridge (the Grantor Bridge) between OneGMS and the Umoja IP system in 2020 to automate the exchange of information between the two systems. However, the data bridge was discontinued in 2022 due to frequent data inconsistencies and transfer errors. As a result, OCHA continues to rely on manual interventions and processes to update data in both systems, placing a significant burden on limited staff capacity.

18. This condition also reduced the visibility of OCHA fund managers and field finance offices over project financial status and fund balances. The need for manual reconciliation between OneGMS and the Umoja IP system caused project closure delays and a lack of timely visibility over recoveries and refunds. For example, OIOS noted that an implementing partner deposited a refund into the United Nations account in June 2025 and uploaded the deposit slip in OneGMS. However, the amount was not applied in the Umoja IP system as of 22 September 2025. OPPFB stated that it was working closely with OCHA and ERPSD to re-establish the data bridge and assess additional business requirements submitted by OCHA to reduce manual interventions and maintain data integrity with minimal human oversight.

(2) OPPFB, in coordination with OCHA and ERPSD, should expedite efforts to evaluate the feasibility of reactivating the data bridge between Umoja Implementing Partner Management system and the OCHA Grantor Management system.

OPPFB accepted recommendation 2 and stated that OPPFB and ERPSD, in coordination with OCHA Grantor Management system team, will identify the root cause(s) of data bridge issues and take necessary corrective action to restore it to operational status.

B. Data governance and management

Need to strengthen the use of the United Nations Partners Portal

19. The United Nations Partner Portal (UNPP) is a shared, open-source platform designed to facilitate collaboration between the United Nations and its implementing partners. It centralizes key functions, including partner registration, due diligence screening, capacity assessments, and measures to prevent and respond to sexual exploitation and abuse.

20. As UNPP is the primary source of vetted implementing partner data, periodic reviews were required to reconcile information between the two systems to ensure that only valid implementing partner codes were available. OPPFB conducted one such review in May 2022. As there was no automated interface between UNPP and the Umoja IP system to validate implementing partner data, OPPFB needed to institute a periodic reconciliation process to maintain complete and accurate implementing partner master records in the Umoja IP system. Further, OPPFB had not developed reports to monitor the effective use of UNPP functionality related to protection from sexual exploitation and abuse by Secretariat entities, including the identification of non-compliant implementing partners and their tagging in the Umoja IP system. Instead, OPPFB relied on individual entities to communicate such cases for tagging. OPPFB could consider developing monitoring reports in UNPP to enable the timely identification and flagging of sexual exploitation and abuse cases for appropriate action in the Umoja IP system.

Need to ensure the quality of data in the Umoja IP system

21. OIOS review identified that of the 18,525 implementing partners in the Umoja IP system, 48 were also marked as commercial vendors in the Umoja ERP system. Commercial vendors provide goods or services to the Organization and should not ordinarily be mapped as implementing partners in the Umoja IP system. OPPFB explained that the ineligible commercial vendor records were transferred from the legacy system during the 2019 data conversion and noted that controls have since been strengthened to prevent recurrence. Additional discrepancies were also observed in the implementing partner records in the Umoja IP system, including erroneously created records and records with invalid and /or blank details. While these issues may pose low transactional risk, they dilute overall data quality and reinforce the need for continuous review and cleanup of implementing partner master data in the Umoja IP system.

22. Implementing partner records in the Umoja IP system were not checked periodically against applicable sanctions lists to tag non-compliant records and prevent business transactions without proper due diligence. The master data management team of OPPFB advised that it checks the implementing partners against applicable sanctions lists at the time of initial setup, but existing records are not reviewed periodically. This weakness increases the risk of transactions being processed with potentially non-compliant partners without adequate due diligence checks.

23. OIOS also noted that agreements and grants often remained open well past their expiry dates because the system lacks triggers for impending or expired items, and delayed reporting by implementing partners further hindered timely closure. Further, key information, such as receipt dates and attachments for audit reports, as well as supporting details for performance assessments, was not consistently recorded, and entities uploaded minimal programmatic information (e.g., partner selection, calls for proposals, risk assessments). Since the system cannot validate whether required attachments have been uploaded, this resulted in incomplete transactional records, necessitating compensating review controls.

24. OPPFB agreed that there was an opportunity to improve periodic quality review of the data contained in the Umoja IP system, including reconciliation of the implementing partner data with the United Nations Partners Portal.

Need to improve user-training updates and delivery for the Umoja IP system.

25. Continuous and up-to-date user training - delivered through a simple, accessible platform and supported by a robust user feedback mechanism - is essential to ensure effective use of the Umoja IP system. Most training materials, developed during the system’s initial deployment in 2020, had not been updated since then, highlighting the need for a process to periodically refresh content. Training delivery across multiple platforms (iLearn and United Nations Campus) added unnecessary complexity and underscored the need to streamline user access. Mechanisms to track user interest, completion rates, and feedback were also lacking, limiting the ability to assess training effectiveness and identify improvement needs. The Capacity Development & Operational Training Service acknowledged these gaps and agreed to coordinate with OPPFB to update Umoja IP–related training content and strengthen feedback and completion rate mechanism.

C. ICT security, performance and support

ICT security vulnerability management, system performance and user access management for the Umoja IP system were functioning adequately

26. OICT completed a security assessment of the Umoja IP system in May 2025 and identified three medium-risk vulnerabilities (including a missing security update) and developed a remediation action plan. ERPSD adequately monitored the Umoja IP system performance using system tools such as early watch reports and daily health check reports. In the survey conducted by OIOS, end users did not report any system performance issues affecting their work.

27. User access to the Umoja IP system was managed through the established approval workflows, ensuring proper user role assignments and preventing assignment of conflicting user roles. As of September 2025, 1,711 users held 2,144 Umoja IP system-related user role assignments. OIOS reviewed eight potential conflict combinations among the user role assignments and brought the two identified non-compliant cases to the attention of ERPSD for remediation.

Umoja IP system support procedures were in place but needed further strengthening

28. Umoja IP system users were expected to raise all service requests, including business requirements, and incidents in the Organization’s service management system (iNeed). Additionally, users were expected to raise their service requests for missing system functionalities and improvements through the established Umoja change governance process to OPPFB. The feasibility of the submitted service requests was evaluated by OPPFB, through local process experts and functional subgroups, for ERPSD’s consideration.

29. Users were not effectively using the Umoja IP system support mechanism to submit requests for services related to missing system functionalities and improvements. Users submitted only 92 (25 per cent) service requests from 2020 to 2025. This showed that users were not fully utilizing the system support mechanism to submit service requests or improvement needs. This condition also highlighted the need to increase user awareness of available channels for reporting issues and communicating requirements through iNeed. Table 2 below provides further details of the closed tickets.

Table 2: Closed iNeed tickets related to the Umoja IP system by ticket type

Type of iNeed ticket	2020	2022	2023	2024	2025	Total
Incident	4	47	73	106	43	273
Request for service	3	11	34	22	22	92
Total	7	58	107	128	65	365

Source: iNeed system

30. Additionally, review of business requirements entered in the Umoja change management system showed that only 47 business requirements have been entered into the system since 2021, including only 12 in 2024 and 4 in 2025 (see table 3 below for the status of the business requirements entered into the Umoja change management system from 2021 to 2025).

Table 3: Business requirements entered in the Umoja change management system

Business requirement by status	2021	2022	2023	2024	2025	No date	Total
Additional info requested		1				1	2
Additional info submitted		1		1		1	3
Cancelled		1		1			2
Completed	6	9	2				17
Define		1					1
Handed over to IT				1	1		2
Implemented	2	3	1	7	2	1	16
Implementing					1		1
In process by requester				2			2
Postponed by IT			1				1
Total	8	16	4	12	4	3	47

Source: Umoja Solutions Manager

31. The above further indicated that users lacked familiarity with the process to submit their requirements for system functionalities and improvements. OIOS has made recommendation 1 in this regard in the section A of this report.

IV. ACKNOWLEDGEMENT

32. OIOS wishes to express its appreciation to the management and staff of OPPFB, ERPSD, and entities for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of Umoja Implementing Partners Management System

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	OPPFB, in coordination with ERPSD, should utilize established Umoja governance mechanisms to disseminate clear procedures for submitting requests for enhancements to the Umoja Implementing Partner Management system through a centralized intake process.	Important	O	Receipt of evidence that procedures have been disseminated for submitting requests for functionality enhancements to the Umoja Implementing Partner Management system.	30 September 2026
2	OPPFB, in coordination with OCHA and ERPSD, should expedite efforts to evaluate the feasibility of reactivating the data bridge between Umoja Implementing Partner Management system and the OCHA Grantor Management system.	Important	O	Receipt of evidence that necessary corrective action has been taken to restore the data bridge between Umoja Implementing Partner Management System and the internal Grantor Management system of OCHA to an operational status.	30 September 2026

² Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

³ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁴ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁵ Date provided by [entity] in response to recommendations. [Insert "Implemented" where recommendation is closed; (implementation date) given by the client.]

APPENDIX I

Management Response

Management Response

Audit of Umoja Implementing Partners Management System

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OPPFB in coordination with ERPSD should utilize established Umoja governance mechanisms to disseminate clear procedures for submitting requests for enhancements to the Umoja Implementing Partner Management System through a centralized intake process.	Important	Yes	Senior Information Systems Officer ERPSD/OPPFB	30 September 2026	
2	OPPFB in coordination with OCHA and ERPSD should expedite efforts to evaluate the feasibility of reactivating data bridge between Umoja Implementing Partner Management System and the internal Grantor Management System of OCHA.	Important	Yes	Senior Information Systems Officer ERPSD/OPPFB	30 September 2026	OPPFB and ERPSD, in coordination with OCHA Grantor Management System team, will identify the root cause(s) of data bridge issues and take necessary corrective action to restore it to operational status.

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.