



INTERNAL AUDIT DIVISION

REPORT 2026/008

Audit of assets management in the United Nations Assistance Mission in Afghanistan

**UNAMA needed to address control gaps in
assets management, particularly in the
physical verification process and the reliability
of Umoja records**

29 May 2026

Assignment No. AP2025-630-01

Audit of assets management in the United Nations Assistance Mission in Afghanistan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of assets management in the United Nations Assistance Mission in Afghanistan (UNAMA). The objective of the audit was to assess the efficiency and effectiveness of assets management in UNAMA. The audit covered the period from 1 January 2023 to 30 June 2025 and included: (a) assets management arrangement; (b) assets verification; (c) reporting and investigation of assets loss and damage; and (d) assets write-off.

UNAMA had established key governance and control arrangements for assets management, including proper delegation of authority, segregation of duties, and effective write-off processes. However, there were weaknesses in asset records management and physical verification. Inaccurate and incomplete Umoja records, such as missing location data, unrecorded assets, and discrepancies between recorded and actual asset status, combined with ineffective physical verification processes, reduced assurance over the existence, condition, and accountability of assets. These deficiencies also contributed to delays in detecting and reporting asset losses.

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

- Review and update assets records in Umoja, including those identified in this report, to ensure completeness, accuracy, and proper asset control.
- Ensure that physical verification documentation clearly reflects the actual methods used, the locations covered, and the results, and that verification outcomes are adequately supported and reconciled with Umoja records.
- Enhance management of assets in containers by establishing container-level inventory records and relocating sensitive assets to environmentally appropriate storage facilities.
- Improve controls over the detection and reporting of asset losses and damages by: (a) enforcing custodian reporting requirements; and (b) ensuring that physical verification exercises promptly identify and report discrepancies.
- Establish effective oversight of asset loss and damage investigations by establishing mechanisms to monitor investigation timelines and enforce compliance with prescribed completion targets.

UNAMA accepted the recommendations, implemented one, and initiated action to implement the others. Actions required to close the recommendations are indicated in Annex I.

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Audit of assets management in the United Nations Assistance Mission in Afghanistan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of assets management in the United Nations Assistance Mission in Afghanistan (UNAMA).

2. UNAMA was established in March 2002 pursuant to Security Council resolution 1401 (2002) to support the implementation of the Bonn Agreement of December 2001. Since then, the Mission’s mandate has evolved in response to changing political, security, and humanitarian conditions in Afghanistan. On 16 March 2026, the Security Council extended UNAMA’s mandate for three months through resolution 2818 (2026), retaining the Mission’s core functions (humanitarian support, human rights monitoring, and good offices) while allowing additional time for a broader review of international engagement with Taliban-ruled Afghanistan.

3. Assets represent a significant investment for UNAMA and are essential to the effective delivery of its mandate. As of 30 June 2025, the Mission held 13,677 assets, excluding real estate, with an estimated acquisition value of \$60.6 million and a depreciated value of \$41 million across its 11 locations. These included equipment, vehicles, machinery, information and communications technology (ICT), engineering, medical, and security assets. During the audit period, 5,445 items in use (40 per cent) were in Kabul, with an acquisition value of \$29.39 million (48 per cent). The United Nations Financial Regulations and Rules, Administrative Instruction ST/AI/2015/4, Property Management Manual, related policy guidance, and the United Nations framework on International Public Sector Accounting Standards govern asset management activities in UNAMA.

4. Assets management across the full life cycle (from receipt and recording in Umoja through assignment, use, physical verification, and maintenance, to write-off, derecognition, and disposal) is a shared responsibility of multiple self-accounting units and other stakeholders, as described in table 1.

Table 1. Summary of key asset management roles and responsibilities in UNAMA

Party	Key Responsibility
Property Management Unit	Conducts annual physical verification of assets; ensures Umoja deactivation after disposal; issues and follows up on discrepancy reports with technical units; prepares quarterly key performance indicator (KPI) analytics; and supports LPSB deliberations through documentation and technical input.
Centralized Warehousing Unit	Manages mission warehouses and conducts physical inventory verifications to safeguard assets, while overseeing the Receiving and Inspection Unit, Property Disposal Unit, and staff supporting the Claims Unit and the LPSB.
Technical units	Issues assets to end users, maintains accurate Umoja asset and inventory records, and conducts condition assessments, including initiating and approving write-offs.
Claims Unit	Convenes a Board of Survey to inspect assets proposed for write-off or disposal and updates Umoja with the supporting documentation.
Security Section	Investigates cases of missing, lost, or stolen assets to establish the facts and enable review bodies to determine whether the loss resulted from negligence.
Property Disposal Unit	Manages disposal yards and executes asset disposal.
Chief Mission Support	Approves or rejects the recommendations of the LPSB and the HPSB.
Local Property Survey Board	Reviews and recommends to the CMS disposal and write-off cases valued between \$3,000 and \$25,000, ensuring case files are complete, deliberations are documented, and recommendations comply with United Nations rules and procedures.

5. In particular, the Property Management Unit (PMU) is responsible for overseeing the custody, accountability, verification, write-off, and disposal of United Nations assets in UNAMA. It coordinates with technical units to conduct annual physical verification exercises; monitors idle and surplus assets; deactivates assets in Umoja after write-off and disposal cases are completed; and prepares periodic management and financial reports.

6. The PMU is headed by a Chief at the FS-6 level who reports to the Chief, Supply Chain and Service Delivery. The Unit has seven staff members, comprising one international staff member, five national staff members, and one United Nations Volunteer, all based in Kabul.

7. Umoja is the Mission's core enterprise system for recording and tracking asset transactions and supports accountability, audit trails, and financial reporting. Management dashboards are used to monitor compliance with property management's KPIs, including physical verification, write-offs, and mandatory training for officials with delegated authority.

8. Comments provided by UNAMA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess the efficiency and effectiveness of assets management in UNAMA.

10. This audit was included in the OIOS 2025 risk-based work plan due to the significant financial and operational risks associated with asset management in UNAMA. Additionally, the audit was necessary to assess the safeguarding and accountable use of mission assets, preserve institutional gains, and mitigate risks of loss, misuse, or non-compliance that could affect the effectiveness of mission support.

11. OIOS conducted this audit from August 2025 to January 2026. The audit covered the period from 1 January 2023 to 30 June 2025 and included review of: (a) assets management arrangement; (b) assets verification; (c) reporting and investigation of asset loss and damage; and (d) assets write-off.

12. The audit methodology included (a) interviews with key personnel, (b) reviews of relevant documentation; (c) sample testing of physical verification of 174 of 5,445 in-use assets in Kabul, and 37 of 3,031 assets stored in Kabul; (d) analytical review of assets data in Umoja; and (e) site visit to five Mission warehouses in Kabul. Real estate was not part of the audit, which may be addressed in a separate audit.

13. To assess the reliability of data pertaining to assets management, OIOS reviewed Umoja records and related documentation, which resulted in the identification of gaps in the completeness and accuracy of asset data, including missing functional location details, unrecorded and non-capitalized assets, and discrepancies between recorded and actual asset status, location, and custody.

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

III. AUDIT RESULTS

A. Assets management arrangement

Assets management authority was properly subdelegated, and approvals were made accordingly

15. The delegation of authority (DoA) framework (ST/SGB/2019/2) and the Financial Regulations and Rules require that the management authority and accountability be formally delegated to designated officials who are required to complete a mandatory online training course on Essentials of Property Management within six months of accepting the DoA. Additionally, write-offs of losses and asset disposals are to be approved in accordance with the established financial thresholds¹.

16. A review of the DoA dashboard showed that the Special Representative of the Secretary-General (SRSG) for UNAMA appropriately delegated property management authority and accountability received from the Under-Secretary-General, Department of Operational Support, to the CMS, who further subdelegated it to the Chiefs of Service Delivery and Supply Chain Management and Operations and Resources Management. All delegations were formally accepted.

17. One of the three delegated officials did not complete the mandatory Essentials of Property Management training within the prescribed timeframe, despite having accepted the role since December 2024, due to insufficient monitoring to ensure timely completion. However, the official completed the training in November 2025, following the audit observation.

Umoja roles were appropriately segregated, with mandatory training completed

18. In accordance with guidance on the sub-delegation of decision-making authority and Umoja user access provisioning, functional and delegated Umoja roles are required to be segregated to ensure transparency, segregation of duties, accountability, and the prevention of conflicting roles. Additionally, the PMU staff and technical units' staff with asset management responsibilities are required to complete the mandatory fixed asset management for property managers training course in Inspira and the Umoja user role training.

19. OIOS review of a list of Umoja user role mappings for the 22 staff members involved in property management functions during the audit period showed that the roles were accurately mapped based on their assigned responsibilities. All staff completed the mandatory fixed asset management and Umoja role training before being granted system access to perform the functions. However, the user role listing had not been updated to remove one property management assistant who had left UNAMA in 2023 and formally separated in October 2025. As this staff member did not hold an approval role and was limited to the property management transactional activities, OIOS did not make a recommendation.

UNAMA made progress in achieving the assets management key performance indicators

20. The Department of Management Strategy, Policy and Compliance (DMSPC) dashboards are used to track the performance of assets management across United Nations entities. Under the DoA framework, three property management accountability indicators apply: prevention of property loss, timeliness of property write-offs, and completion of mandatory property management training.

¹ Property disposals with an individual depreciated value of up to \$3,000 are not subject to review by the LPSB or HPSB. Disposals exceeding \$3,000 and up to \$25,000 require review by the LPSB, while those above \$25,000 require review by the HPSB, prior to approval by the CMS. Losses, regardless of value, are subject to LPSB review.

21. OIOS reviewed UNAMA’s performance reporting against these indicators over the audit period and noted that it had met two of the three property management KPIs (see table 2) consistently. As presented above, the indicator for mandatory property management training was partially met; however, the training was completed following the audit observation.

Table 2: Analysis of UNAMA assets management performance indicators for 2023-2025

Key performance indicator	Target	UNAMA performance
PM150 – Prevention of Loss of Property	Annual physical verification rate of 100 per cent (25% each quarter), with a 2% tolerance	Met target: 2023 (99%); 2024: (100%); and 2025 (up to Q3): 75%
PM160- Write off and disposal of property	Complete write-offs within 90 days (with 30-day grace period)	Met target: Processing time ranged between 12 and 82 days
PM165 - Property management mandatory training	Delegated officials to complete mandatory training within six months	Partially met: One did not complete the training within the prescribed timeframe

Source: DMSPC Business Transformation and Accountability Division management dashboard

UNAMA took action to improve the management of asset-related risks

22. United Nations’ internal control and risk management frameworks require missions to identify, assess, and mitigate risks associated with assets management to prevent losses, ensure accountability and compliance with applicable rules and procedures, and safeguard assets throughout their life cycle.

23. UNAMA had not established a process to identify and monitor risks specific to the assets management. OIOS reviewed the three UNAMA enterprise risk management registers issued during the audit period and noted that they did not address risks related to assets management. As PMU did not maintain a section-level work plan and relied on the Mission Support Division’s work plans, OIOS also reviewed the three divisional work plans issued during the audit period. Although these plans defined goals, actions, and performance indicators, they did not include asset management-specific risk assessments. These included asset losses, non-capitalization, incomplete recording of procured assets in Umoja, inadequate barcoding, and incomplete or inaccurate property data.

24. In the absence of effective risk management arrangements, the assets management weaknesses remained undetected and unaddressed, as presented in the rest of the report. For example, of the 70 cases investigated by the Special Investigations Unit (SIU) during the audit period, 42 (60 per cent) involved lost or missing personal protective equipment (PPE), such as radios and ballistic vests, that had not been detected or reported for up to four years. In addition, 53 containers with an estimated acquisition value of \$265,000 had not been capitalized or recorded in Umoja.

25. Following the audit observation, UNAMA provided an updated enterprise risk management register, issued on 23 December 2025, which OIOS reviewed and confirmed that asset and inventory management risks have been identified and incorporated into the Mission’s risk register. The register includes “Asset and Inventory Management” under operational risks, with defined risk drivers, controls, and response measures. Based on this, OIOS did not make a recommendation.

B. Assets verification

The asset records in Umoja were incomplete and inaccurate

26. Administrative instruction ST/AI/2015/4 on property management requires UNAMA to maintain accurate and complete property records of controlled assets throughout their life cycle, including actual use, location, condition, and custody. Additionally, assets should be properly recorded, capitalized where required, and identifiable through durable barcodes.

27. OIOS analyzed Umoja data for assets and physically verified a sample of 174 items in Kabul, including testing of barcoding affixation, capitalization, and recording of 53 accommodation containers. OIOS observed the following deficiencies:

- **Incomplete functional location identifiers in Umoja:** A total of 5,047 assets (37 per cent) lacked detailed functional location identifiers due to deficiencies in sub-location structure and descriptions following the departure of the responsible staff member. As a result, affected assets were recorded only at the broad site levels, such as “Bamyan New Compound” and “Kunduz New Compound,” reducing traceability and weakening asset tracking and accountability.
- **Inadequate barcoding of assets:** Three sampled assets (a 20-foot containerized accommodation unit, a paper shredder, and an X-Ray baggage screening system) valued at \$55,124 had barcodes in Umoja records, and 12 accommodation containers valued at \$60,000 had no barcodes. Barcodes were printed on non-durable materials, increasing the likelihood of deterioration and loss, and limiting traceability and accountability.
- **Unrecorded and non-capitalized accommodation containers in Umoja:** A total of 53 accommodation containers (valued at \$265,000) were neither recorded nor capitalized in Umoja, contrary to requirements for assets above \$5,000. This resulted from oversight and coordination gaps and could lead to an understatement of assets and reduced financial reporting reliability.
- **Discrepancies between Umoja records and physical asset status:** Five of the 174 sampled assets, valued at \$179,234, had discrepancies in condition, usage, or location, including assets recorded as “in use” but not operational, incorrect asset specifications, and items not found at recorded locations. These discrepancies resulted from inadequate periodic updates, thereby reducing the reliability of asset records.
- **Inconsistent asset handover and custodial updates in Umoja:** Asset handovers were not consistently performed following staff movements, resulting in mismatches between recorded and actual custody and location. This affected 28 sampled assets, and further analysis also identified 1,292 items with similar inconsistencies between physical and recorded locations. These items were assigned to 10 staff members in the operational support functions responsible for managing critical operational and technical assets, such as generators, water treatment plants, servers, and fuel tanks, for accountability purposes rather than personal use. These issues occurred due to inadequate enforcement of handover procedures and delays in updating Umoja records.

28. These deficiencies affected the completeness and accuracy of Umoja records and were primarily due to inadequate enforcement of procedures, incomplete system updates, and coordination gaps among responsible units. As a result, they reduced the reliability of asset records, limited traceability, weakened accountability, and increased the risk of loss and misstatement.

(1) UNAMA should review and update asset records in Umoja, including those identified in this report, to ensure completeness, accuracy, and proper asset control.

UNAMA accepted recommendation 1 and stated that it had reviewed and addressed the cases identified in the report and had updated the related asset records in Umoja. The Mission further stated that, beginning in January 2026, it had initiated an ongoing review and update of asset records.

There was a need to strengthen physical verification and its documentation to ensure its veracity

29. In accordance with DMSPC policy and guidance on the physical verification of property, UNAMA is required to conduct physical verification of capitalized assets and non-capitalized assets serialized at least once per year to ensure adequate control and accountability. Non-capitalized assets serialized for other purposes, such as maintenance, legal, or certification requirements, are not subject to mandatory annual verification but may be verified as required in line with operational needs.

30. UNAMA reported 100 per cent physical verification of assets for 2023 and 2024 and ongoing verification for 2025 as shown in table 3. For 2025, 7,262 assets, with an acquisition value of \$56.6 million and a depreciated value of \$39.2 million, were subject to mandatory verification.

Table 3: Summary of physical verification results for assets (January 2023–August 2025)

Year	Total items physically verified	No discrepancy noted	User-location-status discrepancies	Not located
2023	6,597	6,165	361	71
2024	7,135	7,001	120	14
2025 (up to August 2025)	5,474	5,462	11	1

Source: PMU physical verification reports for assets 2023–2025

(a) There were significant gaps in the documentation of verification methods and coverage

31. OIOS noted that, although physical verification was reported as completed, the verification reports did not clearly specify the methods used (physical inspection or remote confirmation) or consistently identify the locations covered. For example, assets in Jalalabad (215 items) and Gardez (263 items) were verified remotely in 2025; however, this was not clearly reflected in the verification reports. Additionally, the verification documentation did not demonstrate that the assets recorded in Umoja were physically verified at their recorded locations. The verification sheets lacked clear indications of verification methods, supporting evidence, and linkage to asset location data, limiting the ability to confirm the nature and extent of the verification performed.

32. These gaps occurred because established procedures for documenting verification methods, scope, and results were not consistently enforced, and supervisory review of verification documentation was insufficient. As a result, there was reduced assurance that verification was conducted effectively as reported, and this increased the risk that discrepancies, losses, or damage may remain undetected.

(b) OIOS testing and related audit work identified broader weaknesses in the verification process

33. OIOS identified significant weaknesses in asset records, including missing functional location data affecting 37 per cent of assets, as presented above. OIOS physical verification testing further identified discrepancies in asset condition, usage, and location that were not captured during the Mission’s verification

exercises. In addition, delays in reporting asset losses, averaging 326 days, indicate that physical verification and related controls were ineffective in the timely identification of missing or damaged assets.

34. These weaknesses occurred because the physical verification process was not sufficiently robust to detect and reconcile discrepancies, including inadequate linkage between verification results and Umoja records and insufficient follow-up on identified inconsistencies. Consequently, the effectiveness of physical verification as a key control was reduced, limiting assurance over the existence, accuracy, and custody of assets and increasing the risk of undetected errors, losses, and misstatements.

(2) UNAMA should ensure that physical verification documentation clearly reflects the actual methods used, the locations covered, and the results, and that verification outcomes are adequately supported and reconciled with Umoja records.

UNAMA accepted recommendation 2 and stated that it had established standardized procedures for physical verification, including documentation of methods, locations, and supporting evidence for assets. The Mission further stated that verification schedules were issued annually, Umoja verification sheets were confirmed on-site, and remote verification in some regions was validated by regional administrators. It also stated that discrepancies identified during verification were routinely reconciled in Umoja, thereby ensuring that property management KPIs consistently met or exceeded targets.

Controls over assets stored in warehouses were generally adequate, but weaknesses were noted in the management of assets in containers

35. The Centralized Warehousing Operations Manual requires that storage be properly labeled, systematically arranged, and maintained under appropriate storage conditions to ensure effective control, accountability, verification, and safeguarding of their integrity.

36. During the period, UNAMA stored 3,031 in-stock assets with a total acquisition value of \$3.57 million across five warehouses in Kabul. These warehouses held assets belonging to the Engineering and Facilities Management Section, the Field Technology Section, General Supply and Fuel Unit, the Medical Unit, and the Security Section, respectively. To verify the existence and accuracy of Umoja records, OIOS selected a sample of 37 items, with an acquisition value of \$504,331 (14 per cent), from three warehouses. Physical inspection confirmed that all sampled items were present, properly labeled, and consistent with Umoja records regarding serial numbers, item descriptions, condition, and storage arrangements.

37. In addition to warehouse storage, however, UNAMA used 191 sea containers to store 1,036 assets (with a combined value of \$2.23 million). OIOS inspection of these containers found that these items were not supported by: (a) climate-appropriate storage arrangements for sensitive assets and (b) container-specific inventory lists or records identifying the exact container location.

38. These weaknesses stemmed from limited warehouse capacity, which led to reliance on container storage. As a result, assets were exposed to extreme environmental conditions, increasing the risk of damage and degradation. In addition, the absence of container-level inventory records made it difficult to identify asset locations without time-consuming manual searches.

(3) UNAMA should enhance management of assets in containers by establishing container-level inventory records and relocating sensitive assets to environmentally appropriate storage facilities.

UNAMA accepted recommendation 3 and stated that it is strengthening controls over assets stored in containers, including establishing container-level inventory records and conducting a clean-up

exercise, with 97 of 191 containers reportedly emptied. The Mission further stated that sensitive assets will be relocated to appropriate storage facilities and that a centralized warehouse is being planned to reduce reliance on container-based storage.

C. Reporting and investigation of asset loss and damage

There were delays in the reporting of asset losses and damages

39. Staff members are required to report asset losses or damages under their custody within 24 hours to enable timely investigations and determination of circumstances and responsibility.

40. During the audit period, 67 cases (41 losses and 26 damages) were reported to SIU, involving items such as laptops, radios, closed-circuit television (CCTV), PPE (helmets and ballistic vests), and general supplies, including televisions and gym equipment. OIOS reviewed all reported case files and found significant reporting delays. Only seven cases were reported on the same day of the occurrence. Of the remaining 60 cases, the incident date was unknown in 8 cases, and 52 cases (78 per cent) were reported, with an average delay of 326 days, with delays of up to 3 years.

41. There was insufficient evidence to support the completeness of reporting of asset losses and damages during the audit period. Some losses were detected only during staff check-out or through subsequent reconciliation exercises, rather than at the time of occurrence, indicating weaknesses in loss-detection and reporting controls.

42. These delays occurred because some losses were not consistently identified during verification exercises, and custodians did not report incidents promptly. As a result, delays hindered timely investigation, determination of responsibility, and effective asset accountability.

(4) UNAMA should improve controls over the detection and reporting of asset losses and damages by: (a) enforcing custodian reporting requirements; and (b) ensuring that physical verification exercises promptly identify and report discrepancies.

UNAMA accepted recommendation 4 and stated that it had issued guidance requiring the timely reporting of asset losses and established a tracking log within PMU to monitor and escalate overdue cases. UNAMA further stated that staff were regularly reminded through official communications and updated guidance, and that a new mission directive on loss, damage, and theft would be issued by the end of May 2026. The Mission also stated that, since June 2025, PMU had remotely verified all mission PPE through staff confirmations and photographic evidence.

There were delays in the investigation of asset losses and damages

43. The United Nations Department of Safety and Security's standard operating procedures require the SIU to complete complex investigations within 60 days of receipt of the incident report. Investigation reports are to be supported by complete documentation, including incident reports, custodian statements, verification records, and other relevant evidence, to ensure substantiated conclusions and accountability.

44. During the audit period, SIU completed investigations for the 67 reported cases. OIOS reviewed all investigation files and found that the reports were generally complete and supported by required documentation, including incident reports, custodian statements, asset records, and cost assessments for damaged items. However, analysis of investigation timelines from incident reporting to case closure showed

that only 24 cases (36 per cent) were completed within the prescribed timeframe. The remaining 43 cases averaged 205 days to closure, with delays ranging from 97 to 509 days.

45. These delays occurred because mechanisms to monitor investigation timelines were not sufficiently effective. Prolonged investigations delayed the determination of responsibility and weakened the overall accountability framework.

(5) UNAMA should establish effective oversight of asset loss and damage investigations by establishing mechanisms to monitor investigation timelines and enforce compliance with prescribed completion targets.

UNAMA accepted recommendation 5 and stated that it would develop and implement clear guidance to clarify stakeholder roles and responsibilities, supported by enhanced supervision to ensure compliance with procedures. UNAMA further stated that it would strengthen monitoring and tracking systems, including regular coordination with SIU, to ensure the timely investigation of all equipment not subject to annual physical verification by PMU. The Mission also stated that strengthened accountability and supervisory review measures would be implemented to enforce compliance with prescribed completion targets and address delays promptly.

D. Assets write-off

UNAMA effectively processed asset write-offs

46. In accordance with the DoA framework for property management and the Property Management Manual, all write-off processes are required to be initiated and completed within prescribed timelines, and supported, as applicable, by appropriate justifications, technical assessments, and investigations of asset losses and damages, and Board of Survey documentation prior to approval and derecognition in Umoja.

47. OIOS reviewed 100 write-off notifications completed during the audit period, which resulted in the removal of 2,929 assets with a total depreciated value of \$1.3 million from property records. As previously reported, the DMSPC dashboard indicated that UNAMA met the property write-off KPIs, completing write-offs in 12 to 82 days, ahead of the established 90-day processing timeframe. Table 4 provides a breakdown of the completed write-off notifications raised during the audit period.

Table 4: Breakdown of write-off cases 1 January 2023 to 30 June 2025

Reason for Write-off	No. of items	Acquisition Value (USD)	Depreciated Value (USD)
Damaged	8	6,438	4,134
Faulty	559	1,858,780	277,701
Gifting	276	922,257	72,346
Lost	121	128,795	23,960
Normal wear and tear	217	3,190,063	232,012
Obsolete	1734	5,038,947	688,000
Theft	14	24,380	6,913
Total	2,929	11,169,660	1,305,066

Source: Umoja

48. Additionally, OIOS reviewed all 100 write-off approvals and confirmed that decisions were made within established delegated financial thresholds. All 13 cases requiring LPSB/HPSB review were

submitted, reviewed, and recommended for approval. The CMS subsequently approved all 100 write-offs in accordance with delegated financial authority.

49. OIOS further conducted detailed testing for 39 (39 per cent) notifications and found that the write-off process complied with established procedures. The Claims Unit convened the Board of Survey, independently verified the assets proposed for write-off, and obtained any applicable technical assessment and security investigation reports before initiating write-off actions in Umoja. Supporting documentation was complete and included asset quantities, acquisition dates and values, depreciated values, useful lives, asset condition, write-off justifications, and proposed disposal methods.

The Local Property Survey Board functioned effectively as required

50. Under its delegated authority, the LPSB is required to review proposed write-offs of losses and asset disposals within established financial thresholds, assess the degree of negligence and potential financial recovery, and provide written advice to the CMS.

51. During the audit period, the LPSB held 19 meetings to review proposed write-offs, assessments, and disposal cases with a total depreciated value of \$354,981 (acquisition value of \$2,210,735), relating to lost, stolen, damaged, faulty, surplus, and obsolete items within its delegated authority. OIOS reviewed all 19 meeting minutes and confirmed that meetings were convened with the required quorum of 2-3 members, including the chairperson, and that the meeting minutes were signed by all attendees and approved by the CMS.

52. The review further showed that the Board examined the circumstances of asset losses and damages and raised pertinent questions on recurring asset losses and reporting delays, and identified control gaps in cargo handling, asset accountability and recordkeeping, PPE management, timeliness of loss reporting, and disposal documentation. Accordingly, the Board provided appropriate recommendations, including approval of write-off and disposal actions within its authority, referrals of higher-value cases to the HPSB, completion of required investigative and technical processes prior to write-off, and implementation of CMS-approved decisions.

IV. ACKNOWLEDGEMENT

53. OIOS wishes to express its appreciation to the management and staff of UNAMA 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 assets management in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	UNAMA should review and update asset records in Umoja, including those identified in this report, to ensure completeness, accuracy, and proper asset control.	Important	C	Action completed.	Implemented
2	UNAMA should ensure that physical verification documentation clearly reflects the actual methods used, the locations covered, and the results, and that verification outcomes are adequately supported and reconciled with Umoja records.	Important	O	Pending receipt of evidence that physical verification documentation reflects the actual verification methods, locations covered, results obtained, and reconciliation with Umoja records.	30 June 2026
3	UNAMA should enhance management of assets in containers by establishing container-level inventory records and relocating sensitive assets to environmentally appropriate storage facilities.	Important	O	Pending receipt of evidence that container-level inventory records have been established and sensitive assets relocated to appropriate storage facilities.	31 December 2027
4	UNAMA should improve controls over the detection and reporting of asset losses and damages by: (a) enforcing custodian reporting requirements; and (b) ensuring that physical verification exercises promptly identify and report discrepancies.	Important	O	Pending receipt of evidence that controls over the detection, reporting, and follow-up of asset losses, damages, and discrepancies have been strengthened and implemented.	30 June 2026
5	UNAMA should establish effective oversight of asset loss and damage investigations by establishing mechanisms to monitor investigation timelines and enforce compliance with prescribed completion targets.	Important	O	Pending receipt of evidence that mechanisms have been established to monitor investigation timelines, enforce completion targets, and strengthen oversight of asset loss and damage investigations.	30 June 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 moderate to high adverse impact on the Organization.

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

⁵ Date provided by UNAMA in response to recommendations.

APPENDIX I

Management Response

United Nations Assistance Mission in Afghanistan

TO: Mr. Byung-Kun Min, Director
Office of Internal Oversight

DATE: 17 May 2026

REFERENCE: 017-2026

CLASSIFICATION: Unclassified

FROM: Jorge Goncalves, Chief of Mission Support
UNAMA

SUBJECT: **Draft report on an audit assignment of asset management in the United Nations Mission in Afghanistan (Assignment No. AP2025-630-01)**

1. Reference is made to your memorandum dated 1 May 2026, ref. OIOS-2026-00901, on the above subject.
2. As requested, please find attached UNAMA's response to the five recommendations made in the subject report.

Kind regards.

cc: Ms. Denise Wilman, Chief of Staff, UNAMA
Mr. Saidu Adam-Samura, Chief Resident Auditor, Kuwait
Ms. Marina Dzunic, Chief SCSD, UNAMA
Mr. Conrad Lesa, CORM, UNAMA
Mr. Adityavikram Pachisia, Audit Focal Point, UNAMA
Mr. Mohamad Nejib Miladi, CPMU, UNAMA

Management Response

Audit of assets management in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMA should review and update asset records in Umoja, including those identified in this report, to ensure completeness, accuracy, and proper asset control.	Important	Yes	CPMU	Implemented – April 2026	<p>As per the OIOS recommendation, UNAMA reviewed the cases pointed in the report and updated the asset records in Umoja. Furthermore, starting January 2026 the Mission has commenced reviewing and updating asset records on an ongoing basis. Evidence of the updating activity of assets in Maimana and Puli Khumri has been shared with the OIOS office, Kuwait.</p> <p>In relation to the discrepancies mentioned in the report, following actions have been taken.</p> <p>a) The 5,047 equipment requiring a precise Functional Location (F.L.) have been identified. Of these, 1,671 items have already been issued, while the remaining 3,376 items valued at \$4,438,406.81 are still without assigned Functional Locations.</p>

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

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

Management Response

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						<p>These items remain without Functional Locations because they are currently held in Unit Stock, with each piece of equipment assigned to a specific Storage Location Number. Functional Locations will be assigned only once the equipment is issued and put into use.</p> <p>b) On inadequate barcoding- 3 assets valued at \$55,124 have been clearly barcoded after the OIOS observation.</p> <p>c) After the OIOS observation, 53 assets valued at \$265,000 have been created and recorded in Umoja. Asset numbers for UNOCA are 1350053629 to 1350053660 and for Gardez from 1350053661 to 1350053681.</p> <p>d) Regarding the discrepancies between Umoja records and physical asset status of five items valued at \$179,234, corrective action has been taken and their descriptions, conditions, and usage have been updated.</p>

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						<p>On the inconsistent asset handover and custodial updates in Umoja. Records have been updated for 987 items out of 1,292 items identified in the report. The remaining 305 items are assigned to two staff members and these individuals are the administration personnel in regional offices who have taken custody of these items in their respective regional/areas of responsibility.</p>
2	<p>UNAMA should ensure that physical verification documentation clearly reflects the actual methods used, the locations covered, and the results, and that verification outcomes are adequately supported and reconciled with Umoja records.</p>	Important	Yes	CPMU	June 2026	<p>UNAMA has established standardized procedures for physical verification involving detailed documentation of methods, locations, and evidence for each equipment/asset. Procedures are part of the annual schedule broadcast every January, with verification sheets from Umoja confirmed on-site. Due to limited funds, remote verification is conducted in some regions, like Jalalabad and Gardez in 2025 with confirmation by regional administrators.</p> <p>Evidence of physical verification conducted between January and April 2026 has been shared with the OIOS office, Kuwait.</p>

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						As a routine practice, discrepancies detected during the physical verification are reconciled in Umoja. As a result, KPIs related to property management have consistently met or exceeded targets. Evidence related to the reconciliation have been shared with the OIOS office, Kuwait.
3	UNAMA should enhance management of assets in containers by establishing container-level inventory records and relocating sensitive assets to environmentally appropriate storage facilities.	Important	Yes	CCWU	December 2027	UNAMA acknowledges that reliance on container storage limits effective asset control and started to design a new centralized warehouse which will be completed by the end of 2027. Since November 2025, significant progress has been made, including reviewing the contents of every container, creating container-level inventory records, and labeling containers with identification lists. Out of 191 sea containers, 97 have already been emptied as part of the cleanup effort. Sensitive items such as security equipment, vests, and helmets have already been relocated to appropriate storage space with necessary security and environmental controls. Once the new warehouse is operational, all remaining assets will

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						<p>be transferred there.</p> <p>In addition, regular inventory reviews and updates will be established to maintain accuracy, ensure proper storage conditions, and support ongoing compliance with asset management standards.</p>
4	UNAMA should improve controls over the detection and reporting of asset losses and damages by: (a) enforcing custodian reporting requirements; and (b) ensuring that physical verification exercises promptly identify and report discrepancies.	Important	Yes	CPMU	June 2026	<p>UNAMA has issued guidance to all staff to report asset losses in a timely manner. A tracking log within the Property Management Unit is operational to monitor case progress and escalate overdue cases to senior management. Staff are being regularly informed through official communications and updated guidance with continued periodic reminders and a new mission directive on loss, damage, and theft to be issued by end of May 2026.</p> <p>OIOS observations highlighted delays in reporting items such as radios, CCTV equipment, TVs, and PPE, which are not physically verified after issuance, resulting in discrepancies often being identified only during check-out, re-issuance, or recovery requests.</p>

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						<p>Since June 2025, CMS has instructed the Property Management Unit (PMU) to conduct verification of all mission PPEs remotely. This has been carried out by contacting all staff members issued with PPE and obtaining confirmation of possession either through email acknowledgment or by submitting photographic evidence of the items in their custody.</p> <p>Evidence of the verification of PPE being conducted has been shared with the OIOS, Kuwait.</p>
5	UNAMA should establish effective oversight of asset loss and damage investigations by establishing mechanisms to monitor investigation timelines and enforce compliance with prescribed completion targets.	Important	Yes	CPMU	June 2026	<p>The Mission will develop and implement clear guidance to ensure all stakeholders understand their roles and responsibilities, while enhanced supervision will ensure consistent adherence to procedures.</p> <p>Strong monitoring and tracking systems will be introduced to closely follow investigation timelines, including regular reporting and coordination with the Security Investigation Office to ensure timely progress including all equipment that is not subject for the yearly physical verification by PMU. These measures</p>

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						<p>will identify delays early and take corrective action.</p> <p>Additionally, the Mission will enforce compliance with prescribed completion targets through strengthened accountability measures and supervisory review.</p>