Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2026/010

Audit of the implementation of liquidation activities in the United Nations Assistance Mission for Iraq

UNAMI made substantial progress in implementing liquidation activities effectively and efficiently, while closer management attention is needed to complete the remaining asset disposal, real estate handover, and residual closure activities within the liquidation timeline

15 June 2026
Assignment No. AP2025-812-04

Audit of the implementation of liquidation activities in the United Nations Assistance Mission for Iraq

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of liquidation activities in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess the effectiveness and efficiency of the implementation of liquidation activities in UNAMI. The audit covered the period from 1 October 2025 to 30 April 2026 and included: (a) human resources closure; (b) asset write-off and disposal; (c) environmental site closure and handover; (d) financial and contract closure; (e) records and archives management; and (f) implementation of outstanding recommendations.

UNAMI made substantial progress in implementing liquidation activities within a compressed timeline. The Mission effectively completed staff drawdown and separation processes and fully implemented previously outstanding audit recommendations. It also made significant progress in asset disposal, real estate handover, environmental closure, records management, and financial and contract closure. Nonetheless, closer management attention is required to complete the remaining asset disposal, real estate handover, and residual closure activities before the 30 September 2026 liquidation deadline.

OIOS made one recommendation. To address issues identified in the audit, UNAMI needed to:

- Expedite the write-off and disposal of the remaining assets and the pending real estate handovers by 30 September 2026, ensuring timely coordination with stakeholders and the resolution of operational constraints.

UNAMI accepted the recommendation and initiated action to implement it. Action required to close the recommendation is indicated in Annex I.

CONTENTS

Audit of the implementation of liquidation activities in the United Nations Assistance Mission for Iraq

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the implementation of liquidation activities in the United Nations Assistance Mission for Iraq (UNAMI).

2. UNAMI was established on 14 August 2003 by Security Council resolution 1500 (2003) to support the Government and people of Iraq in political dialogue, electoral processes, human rights, and humanitarian coordination. In light of evolving national capacity, resolution 2732 (2024) extended the Mission's mandate until 31 December 2025 and requested preparations for its closure, including the development of a transition and liquidation plan (TLP), transfer of mandated tasks, and orderly drawdown of personnel and assets. Following the cessation of mandate activities on 31 December 2025, liquidation activities are being implemented from January to September 2026.

3. In response, UNAMI developed its TLP (S/2024/966), which outlined a phased approach to liquidation, covering: (i) completion or transfer of mandated activities; (ii) staff separation and repatriation; (iii) asset write-off and disposal; (iv) financial closure; (v) environmental site closure and handover; and (vi) records and archives management. These workstreams are implemented through a dedicated liquidation structure led by the Resident Coordinator/Humanitarian Coordinator, supported by the Kuwait Joint Support Office (KJSO) and Department of Operational Support (DOS).

4. UNAMI's liquidation is being implemented under a significantly reduced budget, declining from $95.4 million in 2025 to $23.4 million in 2026, reflecting the transition to a lean closure structure. The 2026 revised budget comprises $18.6 million for civilian personnel and $4.8 million for operational requirements. Staffing was reduced from 628 personnel in 2025 to 112 in 2026, including 19 KJSO personnel, supporting human resources, finance, and administrative processes during the liquidation.

5. The liquidation process is structured around key milestones and phased operational transitions, as summarized in Table 1. The Mission completed in-country activities by March 2026 and transitioned to remote support arrangements.

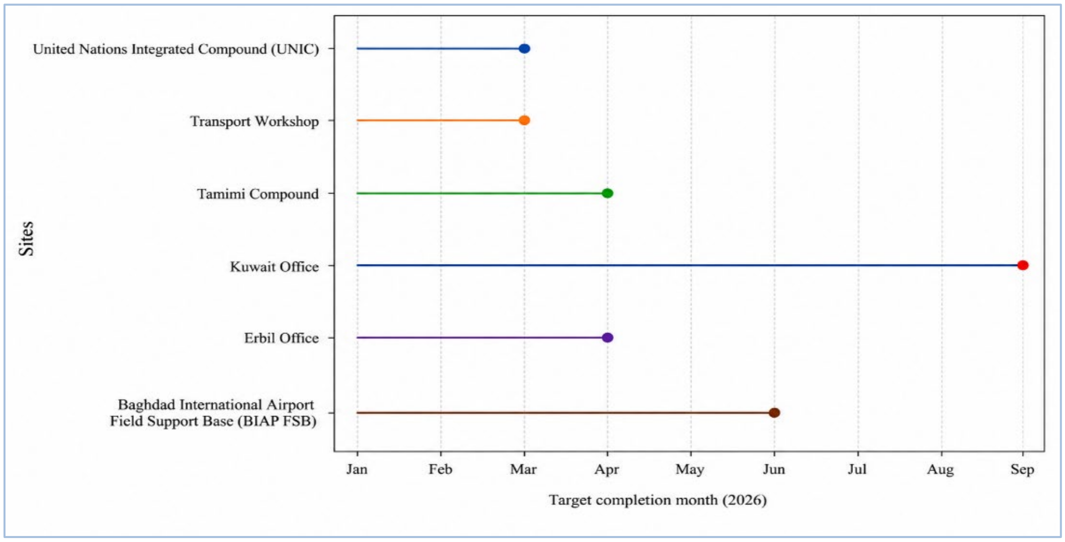
Table 1: **Key milestones for UNAMI liquidation activities (2026)**

Milestone	Target date
Completion of on-site liquidation activities (Iraq)	31 March 2026
Transition to remote liquidation support modalities	30 April 2026
Completion of administrative/financial transition – Regional Service Center in Entebbe (RSCE) and the United Nations Global Service Center (UNGSC)	30 September 2026

Source: UNAMI Liquidation Report (February 2026)

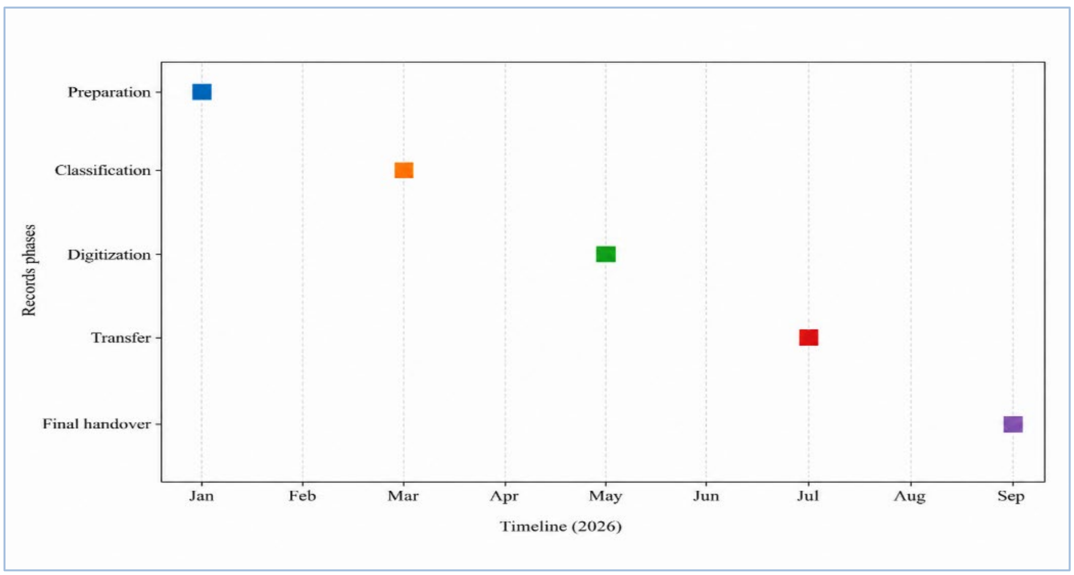
6. In parallel, UNAMI initiated other liquidation activities, including environmental site closure and records management. Figure 1 presents the sequenced closure schedule for key locations, aligning environmental remediation with site handover timelines, while Figure 2 illustrates the phased progression of records management activities from preparation and clean-up to final transfer and reporting, consistent with the overall liquidation schedule.

Figure 1: **UNAMI site closure timeline**



Source: UNAMI closure and liquidation dashboard

Figure 2**: UNAMI records management and archiving phases**



Source: UNAMI closure and liquidation dashboard

7. The implementation of liquidation activities in UNAMI is governed by the Mission's TLP and United Nations regulations, rules, and guidance. These include the United Nations Financial Regulations and Rules, the Secretary-General's delegation of financial authority on asset disposal, and the International Public Sector Accounting Standards. They are further supported by DOS guidance on field entity closure, environmental closure, records and archives management, and human resources.

8. UNAMI's data management arrangements for transition and liquidation activities are supported by integrated enterprise systems and monitoring tools. These include Umoja and Inspira, which facilitate financial management, human resources processing, asset tracking, procurement, and contract management, as well as section-level transition and liquidation plans and a mission-wide closure and liquidation dashboard that consolidates data and tracks progress across workstreams.

9. Comments provided by UNAMI are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess the effectiveness and efficiency of the implementation of liquidation activities in UNAMI.

11. This audit was included in the 2025 risk-based work plan of OIOS due to the reputational, financial, and operational risks associated with UNAMI's time-bound liquidation process.

12. OIOS conducted this audit from January to April 2026. The audit covered the period from October 2025 to April 2026 and included: (a) human resources closure; (b) asset write-off and disposal; (c) environmental site closure and handover; (d) financial and contract closure; (e) records and archives management; and (f) implementation of outstanding recommendations.

13. The audit methodology included: (a) interviews with key personnel in UNAMI and KJSO; (b) review of relevant documentation; (c) analysis of Umoja data, SAP HANA reports[1], Field Support Suite (FSS), and the UNAMI closure and liquidation dashboard to assess progress against key performance indicators and milestones; and (d) site visits to Baghdad and Erbil field offices to inspect and verify asset disposal processes, records archiving arrangements, and environmental site closure and handover activities.

14. To assess the reliability of data on the implementation of liquidation activities, OIOS reviewed data extracted from Umoja, FSS, the UNAMI closure and liquidation dashboard, and supporting documentation, and corroborated this information through consultations with relevant UNAMI and KJSO personnel. OIOS also performed data validation procedures, including reconciling key data across systems and verifying them against supporting documentation. Based on these procedures, OIOS determined that the data were sufficiently reliable for the purposes of this audit, despite the issues presented in this report.

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

III. AUDIT RESULTS

A. Human resources closure

16. In the context of UNAMI's liquidation, the human resources closure process consists of staff drawdown implementation, human resources support, records verification, final entitlement processing, and separation and exit procedures, which together ensure that personnel reductions and separations are carried out in compliance with United Nations policies and the liquidation timeline.

<u>Human resources closure was largely completed, with limited residual risks related to post-separation controls</u>

17. The TLP requires a gradual and planned reduction of staffing, including the orderly separation and repatriation of personnel, completion of all human resources obligations, and alignment of staffing levels with liquidation requirements. The DOS human resources operational guide for entity closures also requires an effective phased staff drawdown, including managing contracts, executing separations, settling all entitlements, and completing clearance processes.

[1] SAP HANA report is a Umoja-generated report providing detailed transactional and analytical information.

(a) Checkout and administrative clearance actions

18. Based on FSS records, Umoja data, and Qlik Sense[2] dashboard data, OIOS noted that as at 31 December 2025, 426 of the 466 staff members (91 per cent) had completed all check-out requirements prior to their departure, while 40 cases remained pending. These cases were largely related to staff whose contracts had been extended after clearance was initiated or who had not completed administrative processing before separation. Following OIOS observations, UNAMI implemented corrective actions, and FSS reports confirmed that all outstanding checkout actions had been fully resolved by February 2026.

19. The Mission also adopted a phased separation approach for the remaining 112 encumbered posts in 2026 to align human resources capacity with liquidation requirements. During the first phase (January–March 2026), nine staff were separated, followed by a second phase (April–May 2026) involving a further seven separations. The third phase, scheduled for June 2026, represents the peak of the drawdown, with 65 personnel, comprising 46 UNAMI liquidation staff and 19 KJSO personnel, planned for separation on 30 June 2026, coinciding with the completion of major liquidation activities. The final phase (July–September 2026) provides for the separation of three staff in July and the remaining 27 staff in September 2026 to support residual tasks.

20. OIOS reviewed a sample of 60 separated staff cases and confirmed that end-of-assignment notifications were issued in compliance with applicable policies, including one month's advance notice for staff on fixed-term appointments and three months' notice for those on continuing appointments. To manage the high volume of separations and promote consistency, UNAMI established a One-Stop Check-Out Office in November 2025, which centralized clearance functions and coordinated closely with relevant sections. The Mission also leveraged FSS to monitor pending clearance actions and issue automated notifications to staff and self-accounting units.

(b) Post-departure administrative actions

21. While OIOS noted delays in completing certain post-separation administrative actions, the staff separation and clearance processes were largely effective. As at March 2026, the Qlik Sense dashboard data indicated that 157 expense reports (97 per cent) had been finalized, with one pending approval and four returned for correction. The UNAMI Chief Human Resources Officer indicated that these cases were being followed up with KJSO to ensure timely resolution.

22. Further review of the February 2026 SAP HANA Umoja reports showed that final entitlement payments and the transmission of pension documentation to the United Nations Joint Staff Pension Fund had been completed for 398 staff members (85 per cent). The remaining 68 cases were mainly due to external dependencies, including outstanding documentation from separated staff and processing delays at the United Nations Headquarters. As a result, delays in post-separation administrative actions temporarily postponed the completion of some staff entitlements.

23. OIOS also identified a few discrepancies in ICT system access management. The March 2026 Umoja user-to-enterprise role report listed 131 users associated with UNAMI, compared to 112 encumbered staff posts on the liquidation team. Of these, 28 users were no longer assigned to the Mission, while 8 liquidation staff were not reflected in the report. According to UNAMI, these inconsistencies were due to technical issues arising from the migration from Umoja Business Intelligence to Umoja Analytics. These discrepancies increased the risk of unauthorized system access, data integrity issues, and misuse of United Nations resources.

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[2] Qlik Sense is a business intelligence and data analytics platform used to generate interactive dashboards and reports for monitoring operational, financial, human resources, and other management data

24. Overall, however, the weaknesses identified in post-departure administrative actions and system access management were limited in scope and actively addressed by management. They did not materially impact the effectiveness of the closure process and did not warrant a formal audit recommendation.

B. Assets write-off and disposal

Timely completion of the remaining asset disposal and real estate handover is needed before liquidation closure

25. United Nations Financial Regulations and Rules require that field missions dispose of assets in a timely and controlled manner through an approved Asset Disposal Plan, supported by clearly defined disposal strategies, appropriate authorization, and effective monitoring mechanisms. Consistent with this, the TLP requires all assets to be disposed of, transferred, or written off in accordance with United Nations procedures prior to closure.

26. UNAMI prepared a preliminary asset disposal plan (PADP) in February 2025 and finalized and approved it on 30 December 2025 to guide disposal activities during the liquidation phase. However, implementation of disposal strategies and activities continued to evolve during execution due to operational constraints and external stakeholder requirements. The PADP covered 5,947 assets, with an acquisition value of $41 million, as shown in Table 2.

Table 2: **UNAMI's planned disposal methods as at 30 December 2025**

Plan disposal method	Equipment count	Acquisition value ($)	Residual/net value[3] ($)
Commercial Sale	1441	7,885,660	1,397,107
Exchange/Trade in	12	6,163	2,264
Transfer (UNCT) and free of charge to other United Nations-funded organizations	3,089	24,746,511	5,656,623
Destruction	660	6,007,477	628,489
Gift or nominal sale to government or intergovernmental agencies	745	2,378,924	388,732
Total	**5,947**	**41,024,736**	**8,073,214**

Source: UNAMI Property Asset Disposal Plan

27. Between November 2025 and April 2026, UNAMI issued 614 write-off notifications covering all 5,947 assets. As at 18 May 2026, write-offs and disposals had been completed for 463 notifications, covering 4,632 assets (78 per cent), while 1,135 assets (22 per cent) remained pending, as shown in Table 3. The variance between planned and actual disposal figures was primarily due to a change in disposal strategy affecting approximately 1,380 assets, mainly very high frequency radios and personal protective equipment. These assets had initially been planned for transfer to the United Nations Development Programme and the United Nations Department of Safety and Security (UNDSS). However, both entities declined the transfer. Consequently, UNAMI proceeded to dispose of these assets.

[3] Residual value is the remaining book value of an asset after depreciation, as recorded in the Umoja at the point it is planned for disposal.

Table 3: **Status of asset write-off and disposal as at 18 May 2026**

Disposal method	**Completed disposal**		**Pending**		**Total**	
Disposal method	**Quantity**	**Net value ($)**	**Quantity**	**Net value ($)**	**Quantity**	**Net value ($)**
Commercial sale	970	770,593	714	655,843	1,684	1,426,436
Destruction	2,015	1,700,549	2	380	2,017	1,700,929
Gift to Government	684	726,074	103	202,957	787	929,032
Sale fair market	32	44,879	8	9,895	40	54,774
Transfer	931	1,293,716	384	1,664,930	1,315	2,958,646
In use	-	-	104	59,935	104	59,935
Total	**4,632**	**4,535,811**	**1,315**	**2,593,941**	**5,947**	**7,129,752**[4]

Source: Umoja disposal transactions

28. OIOS reviewed 40 of the 463 completed write-off notifications and confirmed that all required reviews and approvals were obtained in line with established delegation of authority and property management procedures. Supporting documentation, including asset listings, disposal justifications, inspection reports, valuation details, committee recommendations, transfer records, sale documents, destruction certificates, and management approvals, was properly maintained in Umoja.

29. OIOS also inspected the disposal of armoured vehicles in Erbil, following concerns from its previous audit (Report 2025/037) regarding weaknesses in destruction controls and disposal practices. The inspection confirmed that the vehicles were dismantled and destroyed in compliance with approved end-user certificate requirements and applicable disposal procedures, preventing unauthorized reuse or diversion. Critical components were rendered inoperable prior to disposal, and documentation was provided to support the completion of the destruction activities.

30. UNAMI was also responsible for the closure and handover of 55 real estate and infrastructure assets, with a historical cost of $55.2 million and a net book value of $42.9 million. The handover process required coordination with the host government, verification of asset conditions, completion of technical and administrative documentation, and formal transfer arrangements. OIOS assessed the status of these handovers by reviewing signed real estate handover certificates, supporting documentation, and asset records, and by discussing with responsible officials, complemented by site visits to selected locations during fieldwork. As of 30 April 2026, UNAMI had formally handed over 53 assets (94.6 per cent), as shown in Table 4 below, with two assets (3.6 per cent) still pending: a gas filling station and a communication tower.

[4] The variance of $943,462 in net asset value results from depreciation, reflecting the systematic allocation of asset costs over their useful life. The decrease reflects the impact of an additional period of use, including normal wear and tear, between the net values of $8,073,214 as at 30 December 2025 (Table 2) and $7,129,752 as at 18 May 2026 (Table 3).

Table 4: **Status of real estate and infrastructure handover**

Asset category	Total	Historical cost ($)	Netbook value ($)	Handed over	Pending
Buildings	23	37,088,543	29,085,437	23	0
Infrastructure[5]	25	12,326,762	9,289,781	23	2
Other[6]	7	5,777,642	4,573,505	7	0
Total	**55**	**55,192,947**	**42,948,723**	**53**	**2**

Source: UNAMI Preliminary Asset Disposal Plan and Umoja disposal transactions

31. Overall, UNAMI had made substantial progress in asset disposal and real estate handover, and the processes reviewed were conducted in accordance with applicable procedures. However, 1,504 assets valued at $10.2 million and two real estate assets remained pending as at 30 April 2026. Given the 30 September 2026 liquidation deadline, closer monitoring, timely coordination with external stakeholders, and resolution of operational constraints are required to ensure that all remaining assets are disposed of or handed over within the liquidation period.

(1) UNAMI should expedite the write-off and disposal of the remaining assets and finalize the pending real estate handovers by 30 September 2026, ensuring timely coordination with stakeholders and the resolution of operational constraints.

UNAMI accepted recommendation 1 and stated that it would expedite the write-off and disposal of the remaining assets and complete all pending real estate handovers by 30 September 2026 through enhanced stakeholder coordination and the timely resolution of operational constraints.

C. Environmental site closure and handover

Environmental site closure and handover were substantially completed, with one remaining assessment to be finalized

32. In accordance with the TLP and DOS guidance, UNAMI is required to complete Environmental Closeout Assessments (ECOAs), implement corrective actions, and obtain co-signed environmental clearance documentation prior to site handover to ensure that environmental liabilities are adequately addressed and formally transferred.

33. During its mandate, UNAMI operated nine sites and developed an environmental site handover plan that scheduled environmental assessments, remediation activities, and site handovers between May 2025 and June 2026. Two sites (Mosul and Kirkuk) were closed in 2025 and previously reviewed by OIOS (Report 2025/48). The Basra location, which comprised leased hotel-based facilities with minimal environmental footprint, did not require environmental clearance certification and was terminated on 31 December 2025. Accordingly, this audit focused on the remaining six sites, as presented in Table 5.

34. While most sites were handed over between December 2025 and March 2026, the Transport Workshop and Tamimi Compound were completed later than originally planned. The delays were primarily

[5] These include wastewater treatment plants, Solar Photo Voltaic Hybrid Microgrid System
[6] These include kitchen cabinets, renovations, and refurbishment works.

due to factors outside UNAMI's control, including the time required to obtain no-objection certificates[7] and administrative clearances from host government authorities, as well as the need to finalize asset disposal activities, such as sales, transfers, and the removal of residual assets, prior to commencing environmental remediation and site closure. These constraints affected access to certain areas and the sequencing of closure activities at both sites. OIOS considered that the delays were driven by external administrative and operational dependencies and did not indicate deficiencies in the site closure plan.

Table 5: **UNAMI site handover dates**

No	Site	Planned handover date	Actual handover/ certification date	Completion Status
1	United Nations Integrated Compound (UNIC) Baghdad	20 Dec 2025	14 Dec 2025	Early
2	Transport Workshop in Baghdad	05 Feb 2026	31 Mar 2026	Delayed
3	Tamimi Compound in Baghdad	05 Feb 2026	10 Feb 2026	Delayed
4	Erbil Regional Office	31 Mar 2026	15 Mar 2026	Early
5	Baghdad International Airport Forward Support Base (BIAP FSB).	31 Mar 2026	31 Mar 2026	On time
6	United Nations Khaitan Compound, Kuwait	30 Sep 2026	Not yet	Pending

Source: UNAMI closure and liquidation operational plan and handover certificates

35. OIOS field inspections conducted in February 2026 at accessible sites (UNIC, Transport Workshop, BIAP FSB, and Erbil Regional Office) confirmed that environmental conditions were consistent with ECOA conclusions and that no significant environmental contamination was identified. Minor operational issues, such as residual waste and temporary contractor access delays, were observed but posed no material environmental risk. The Tamimi Compound could not be inspected as it had already been handed over.

36. On the other hand, OIOS noted weaknesses in the completion and formalization of environmental documentation, including ECOA reports remaining in draft form and missing or unsigned environmental clearance certificates for some sites, even where physical handover had already occurred or was imminent. Following the site visit, however, the Mission provided additional documentation addressing these gaps. Evidence indicates that ECOA reports and environmental clearance documentation were subsequently finalized and signed for all handed-over sites, confirming that they were transferred in an environmentally acceptable condition and on an "as-is" basis, with liability assumed by the Government of Iraq. These initial gaps were primarily due to timing differences between physical site drawdown and formal documentation, compounded by compressed liquidation timelines. Based on this additional evidence, OIOS assessed that the risk of residual environmental liability for closed UNAMI sites has been adequately mitigated.

37. Regarding the KJSO's Khaitan Compound in Kuwait, scheduled for closure on 30 September 2026, the compound was officially handed over to UNAMI by the Government of Kuwait in 2003 and is primarily governed by United Nations environmental and facilities standards. An ECOA conducted in October 2025 found the site to be of low environmental risk, with no evidence of contamination of soil, water, or hazardous materials requiring remediation. At the time of audit review, however, the ECOA remained in draft form. Finalizing and approving the ECOA before lease termination would strengthen assurance that environmental closure requirements are fully met and appropriately documented.

[7] A No-Objection Certificate is an authorization issued by the host government stating that it has no objection to a proposed activity, subject to compliance with applicable legal, regulatory, and administrative requirements.

D. Financial and contract closure

UNAMI appropriately escalated the recovery of the significant outstanding inter-agency receivable

38. United Nations financial regulations require missions to actively manage receivables, pursue timely recovery, and resolve or justify outstanding balances prior to closure. Cost recovery guidance issued by the United Nations Controller further requires systematic follow-up, escalation of overdue balances, and timely write-off assessments where recovery is unlikely.

39. Analysis of account receivable aging reports as at 31 October 2025 and 9 April 2026 showed that UNAMI had reduced outstanding receivables across seven main entities from $867,341 to $631,888, representing a 27 per cent reduction (see Table 6). Improvements were primarily achieved through follow-up with counterpart entities, settlement of certain balances, and accounting adjustments. A single inter-agency receivable remained the largest outstanding balance at $533,777, accounting for approximately 85 per cent of total receivables as at 9 April 2026.

40. OIOS noted that UNAMI had pursued repeated follow-up through official correspondence, emails, and field-level engagement. Furthermore, on 1 April 2026, the Officer-in-Charge, Chief of Mission Support, formally escalated the matter to the United Nations Controller, requesting intervention with the leadership of the entity concerned to facilitate the recovery of the outstanding balance prior to liquidation.

41. OIOS concluded that UNAMI had taken all reasonable and appropriate measures within its mandate to pursue recovery and escalate the matter. Consequently, no further recommendation was considered necessary.

Progress in closing contracts was broadly aligned with the liquidation timeline

42. United Nations guidance on mission liquidation requires that contractual commitments be progressively reduced, with termination notices issued on time and contract closure activities completed to ensure that all obligations, including financial settlements, are finalized within the liquidation period.

43. A review of UNAMI's active contract report as of 30 March 2026 showed that the Mission managed 34 ongoing contracts with a total not-to-exceed (NTE) value of $11.85 million, of which $2.43 million remained unutilized. Of these, 33 contracts (97 per cent), representing $11.3 million and $2.4 million in unutilized balances, were scheduled to expire on or before 30 September 2026, indicating strong alignment with the liquidation timeline. One contract for three armoured buses, with an NTE value of $479,704 and an unutilized balance of $35,000, remained valid until 12 November 2026, beyond the liquidation period. However, OIOS noted that the contract, originally established in 2023 for procurement and warranty coverage, was retained solely to fulfill warranty obligations after the buses were transferred to other missions.

44. OIOS noted in its previous audit (Report 2025/48) that UNAMI intended to maintain 11 contracts during the liquidation period. However, this number subsequently increased to 34, primarily due to the UNAMI Liquidation Team's decision to operate from the Forward Support Base rather than the United Nations Integrated Compound in Baghdad, and the withdrawal of the United Nations Development Programme's planned takeover of the UNAMI compound in Erbil. These decisions, finalized only in the first week of December 2025, necessitated the urgent continuation and establishment of essential services and contractual arrangements to ensure uninterrupted operations during liquidation.

45. OIOS analysis noted that ongoing contracts were largely necessary and justified for liquidation, supporting essential residual operations in UNAMI and KJSO. These included information and communications technology services (six contracts), facility and life support (six contracts), operations and maintenance (two contracts), security (one contract), and logistics and transport (eight contracts). Collectively, they ensured connectivity, basic services, infrastructure upkeep, security, and transport for asset disposal and staff drawdown.

46. The Mission had issued termination notices for 21 contracts (62 per cent of all active contracts), with remaining unutilized NTE balances of $2.1 million, representing 84 per cent of the total unutilized contract balances. This indicates that closure actions had been initiated for most of the contract portfolio. Most of these contracts were scheduled to end by June and September 2026, further supporting the planned liquidation timeline. Overall, UNAMI demonstrated effective progress in managing contract closures, although continued oversight is required, particularly for the single contract that extends beyond the liquidation timeframe.

E. Records and archives management

<u>Records management activities were substantially on track</u>

47. The TLP requires systematic identification, classification, transfer, and disposal of records, ensuring proper archiving and preservation of institutional records in accordance with United Nations policies prior to final closure. Archiving and records management activities are also governed by United Nations policies, including the Secretary-General’s bulletin on record-keeping and management of United Nations archives (ST/SGB/2007/5) and standard operating procedures on field entity closure. These require missions to systematically identify, classify, transfer, and dispose of records within the approved liquidation timeline, supported by effective monitoring and reporting mechanisms.

48. UNAMI is responsible for the management of paper and digital records for all Mission components and field offices in Iraq, under the guidance of the United Nations Archives and Records Management Section (ARMS). This responsibility extends to the KJSO, which maintains human resources, finance, procurement, and administrative records, including those of 17 client missions. UNAMI developed and implemented a comprehensive Archiving and Records Management Plan aligned with its transition and liquidation timeline, covering record identification, classification, digitization, transfer, and disposal. At the time of the audit, the Mission had substantially completed the initial phases and was implementing the final phase related to transfer, handover, and reporting.

(a) Physical archiving activities were largely completed

49. OIOS site visits to Baghdad, together with a review of physical records inventories, supporting documentation, and ARMS-approved retention, transfer, and destruction decisions, confirmed that physical archiving activities were substantially completed. Records were appropriately classified, barcoded, packed, and prepared for shipment. A total of 715 boxes were identified for archiving, including 165 boxes already shipped from Iraq to ARMS in New York, with an expected arrival on 4 July 2026, and 450 boxes at KJSO that were packed and ready for transfer. Obsolete records were destroyed in accordance with approved retention schedules.

50. However, residual activities remained, notably the packing and transfer of approximately 1,400 active KJSO human resources files, including records of client missions. UNAMI indicated that the completion of these activities depended on the finalization of ongoing liquidation processes and that they were planned for the period from June to September 2026, in line with the liquidation timeline.

(b) Digital archiving activities were progressing as planned

51. UNAMI implemented measures to strengthen digital information management and security in support of the preservation and transfer of electronic records. These measures included rationalizing 439 SharePoint sites, decommissioning storage devices, enforcing access controls, and data sanitization in line with United Nations information security standards. Cloud-based platforms remain operational during the liquidation process and are to be decommissioned following confirmation of record transfer and termination of licenses. Arrangements were also in place for the transfer of systems and records to receiving entities, including UNDSS and the RSCE, with safeguards to ensure continuity of access and compliance with record-keeping requirements.

F. Implementation of outstanding recommendations

UNAMI implemented all outstanding audit recommendations

52. The timely implementation of audit recommendations is a core management responsibility. For missions undergoing liquidation, it becomes especially critical to ensure full accountability, mitigate residual financial and operational risks, and prevent unresolved issues or weakened controls. Effective follow-through directly supports a clean, orderly, and compliant closure process.

53. During the audit period, UNAMI had 14 outstanding audit recommendations across five key areas: time and attendance management (5); asset write-off and disposal (2); phasing out of human resources (3); security planning and implementation during transition and liquidation (3); and the implementation of transition and liquidation activities (1).

54. The Mission submitted adequate documentary evidence demonstrating that corrective actions had been taken across all areas. OIOS reviewed and validated the evidence and confirmed that all 14 recommendations had been satisfactorily implemented, resulting in their formal closure. The actions taken addressed previously identified weaknesses by strengthening compliance with time and attendance policies, enhancing oversight and planning for asset disposal, improving arrangements for staff separation and support, mitigating critical security risks in coordination with UNDSS, and reinforcing monitoring and reporting mechanisms for transition and liquidation activities.

55. The full implementation of these recommendations demonstrates that the control deficiencies previously identified were resolved before the Mission's liquidation, leaving no outstanding matters requiring additional audit follow-up other than those raised in this audit.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

ANNEX I

STATUS OF AUDIT RECOMMENDATION

Audit of the implementation of liquidation activities in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical[8]/ Important[9]	C/ O[10]	Actions needed to close the recommendation	Implementation date[11]
1	UNAMI should expedite the write-off and disposal of the remaining assets and finalize the pending real estate handovers by 30 September 2026, ensuring timely coordination with stakeholders and the resolution of operational constraints.	Important	O	Receipt of evidence that UNAMI has completed the write-off and disposal of all remaining assets and finalized the handover of all remaining real estate, including updated Umoja records, approved disposal documentation, and signed handover records.	30 September 2026

[8] 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.
[9] 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.
[10] Please note that the value C denotes closed recommendations, whereas O refers to open recommendations.
[11] Date provided by UNAMI in response to recommendations.

APPENDIX I

Management Response

United Nations Assistance Mission for Iraq (UNAMI)
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To: Mr. Byung-Kun Min
Director
Internal Audit Division, OIOS

Date: 11 June 2026
Ref.: CMS-026/020

From: Mohammad Asaduzzaman
Acting Head of UNAMI Liquidation Team

Subject: Response to Draft Audit Report of an Audit of the Implementation of Liquidation Activities in UNAMI (Assignment No. AP2025-812-04)

With reference to your letter OIOS-2026-01158 dated 10 June 2026 on the draft audit report of an audit of the implementation of liquidation activities in UNAMI (Assignment No. AP2025-812-04), kindly find attached from the UNAMI Liquidation Team:

- Annex I – Management Response

CC: Mr. Saidu Adam-Samura, Chief Resident Auditor Office in Kabul, OIOS
Mr. Asim Chughtai, Chief Operations and Resource Management, UNAMI LT
Mr. Carlos Oritz, Asset Disposal Coordinator, UNAMI Liquidation Team
Mr. Zewdu Tegen, Head of Kuwait Joint Support Office

APPENDIX I

Management Response

Audit of the implementation of liquidation activities in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMI should expedite the write-off and disposal of the remaining assets and finalize pending real estate handovers by 30 September 2026, ensuring timely coordination with stakeholders and the resolution of operational constraints.	Important	Yes	Asset Disposal Coordinator	By 30 Sep-26	UNAMI will expedite the write-off and disposal of the remaining assets and finalize pending real estate handovers by 30 September 2026, ensuring timely coordination with stakeholders and the resolution of operational constraints.

[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.