Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2026/014

Audit of payment processing for reimbursement of claims for residential security measures in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Significant control weaknesses impeded effectiveness and efficiency of residential security claims reimbursement processing and resulted in unsupported reimbursements to staff

29 June 2026
Assignment No. AP2025-620-14

Audit of payment processing for reimbursement of claims for residential security measures in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of payment processing for reimbursement of claims for residential security measures (RSMs) in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO). The objective of the audit was to assess the effectiveness and efficiency of payment processing for the reimbursement of residential security-related claims in MONUSCO. The audit covered the period from 1 January 2024 to 31 December 2025 and included: (a) RSM claims and payments processing; (b) data management, information systems and tools; and (c) monitoring and risk management.

The overall effectiveness and efficiency of residential security reimbursement processing were undermined by significant control weaknesses, including inadequate documentation and justification for claims (with unsupported reimbursements of about $1.3 million), weak segregation of duties, gaps in verification and approvals, and insufficient coordination, data management and budgetary controls, which increased the risks of errors, fraud and overspending. On the other hand, OIOS observed that MONUSCO had made efforts in strengthening controls, including implementation of a revised residential security survey and strengthened vetting process over private security companies.

OIOS made nine recommendations. To address issues identified in the audit, MONUSCO needed to:

- Revise the residential security survey template to include clear requirements for documenting and approving justifications for the fourth guard and remove reference to alarms.
- Fully implement the standard operating procedures on residential security survey (RSS) promulgated in December 2025, and the updated RSS template and discontinue all ongoing recurring reimbursements for security alarms.
- Review all ongoing recurring claims and reimbursements for a fourth security guard and discontinue all unsupported reimbursements.
- Examine potential cases of unsupported reimbursements to personnel related to residential security measures for shared accommodations and establish a database of addresses and geo-coordinates of personnel’s residences.
- Conduct a comprehensive review of all cases with missing documentation to confirm individual eligibility for reimbursement and initiate recovery.
- Provide clear guidance to certifying and approving officers on key residential security requirements and documentation needed to support claims and strengthen coordination among the responsible parties.
- Revise its residential security claims process workflow in the Field Support Suite (FSS) to incorporate a mandatory secondary review by security personnel prior to submission to the Regional Service Centre Entebbe.
- Formally designate a data owner for residential security reimbursement data and request access to download relevant dataset on individual uniformed personnel from the FSS.

- Strengthen budgetary controls over residential security-related reimbursements by implementing monthly budget-to-actual reviews.

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

CONTENTS

Audit of payment processing for reimbursement of claims for residential security measures in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of payment processing for reimbursement of claims for residential security measures (RSMs) in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO).

2. MONUSCO is headquartered in Kinshasa, with field operations and staff in Goma, Bunia and Beni regions of the Democratic Republic of the Congo (DRC).

3. RSMs are mandatory measures to enhance residential security of internationally recruited or deployed personnel and their eligible family members residing at the duty station. The measures are determined at the country level based on an annual assessment conducted by the Department of Safety and Security (DSS) and United Nations country teams. RSMs for DRC are approved by the Special Representative of the Secretary-General for MONUSCO, who is the Designated Official for overall safety and security of United Nations personnel and facilities. Once authorized, implementation is mandatory for all United Nations entities operating in DRC, and staff are eligible for reimbursement of various cost-based elements of the RSMs.

4. The latest RSM policy for DRC was issued in December 2025, which required, inter alia, personnel to reside in approved security zones, attend mandatory security briefings and implement various cost-based measures to address key risks, such as burglary, robbery, and gender-based threats. Subject to verifications and established financial caps, certain RSM elements can be reimbursed, such as security guards and alternative power sources.

5. Over the period from 1 January 2024 to 31 December 2025, a total of $22.7 million was paid to MONUSCO individual uniformed personnel (IUPs) and international civilian staff for reimbursement of RSM-related claims, as shown in table 1.

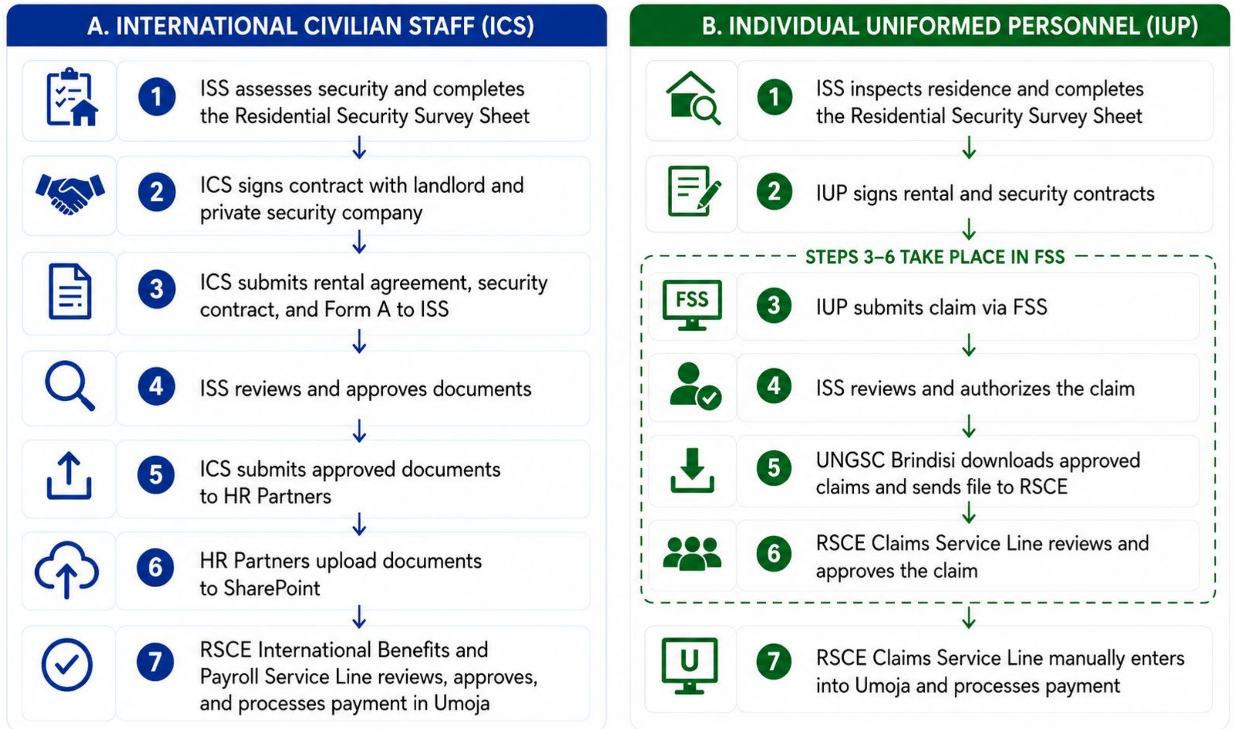
Table 1: **Number of claims processed and amounts paid between 1 January 2024 and 31 December 2025**

Key parameters	IUPs	International civilian staff	Total
Number of personnel	1,525	545	**2,070**
Payments processed	12,764	9,678	**22,442**
Total amount paid	**$14.8 million**	**$7.9 million**	**$22.7 million**

Source: Umoja and FSS

6. International civilian staff and IUPs eligible for the reimbursement of RSM-related costs are subject to different claims and reimbursement processes, as shown in figure I. MONUSCO utilizes two main systems for processing RSM claims – the Field Support Suite (FSS) and Umoja. FSS is an enterprise-level platform supporting a broad range of mission business processes, including administration, human resources, aviation, and security. FSS supports the processing of RSM claims submitted by IUPs and Umoja, the United Nations' enterprise resource planning system, is used to process final payments to international civilian staff and IUPs.

Figure I: **Workflow for processing residential security claims**



7. MONUSCO Integrated Security Section (ISS) is responsible for reviewing RSM claims prior to payment processing to ensure alignment with approved measures documented in the residential security survey (RSS). There are 11 ISS security officers across four duty stations (Beni, Bunia, Goma and Kinshasa) that are responsible for reviewing RSM claims.

8. MONUSCO Human Resources Section (HRS) is responsible for reviewing RSM claims from international civilian staff prior to final submission to the Regional Service Centre Entebbe (RSCE) to ensure that claims are complete and duly cleared by security. The RSCE Claims Service Line is responsible for approving all IUP RSM claims in Umoja, including ensuring claims are properly supported with relevant documentation and processing payments. The RSCE International Benefits and Payroll Service Line processes RSM claims for international civilian staff. The United Nations Global Service Centre (UNGSC) is responsible for sending daily reports to RSCE showing the status of all claims, including approved and rejected claims.

9. Comments provided by MONUSCO are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess the effectiveness and efficiency of payment processing for the reimbursement of residential security-related claims in MONUSCO.

11. This audit was included in the OIOS 2025 risk-based work plan OIOS due to the risk of financial losses related to processing of RSM reimbursement claims.

12. OIOS conducted this audit from February to April 2026 and covered the period from 1 January 2024 to 31 December 2025. The audit included: (a) RSM claims and payments processing; (b) data

management, information systems and tools; and (c) monitoring and risk management. RSM claims related to United Nations Volunteers were excluded from the scope of the audit as these claims were processed by the United Nations Development Programme, which is not part of the IAD audit universe.

13. The audit methodology included: (a) interviews with key personnel involved in the processing of claims and reimbursements of RSMs; (b) review of relevant documentation; and (c) detailed review of 298 RSM claims selected using a stratified random sample approach.

14. To assess the reliability of the Umoja and FSS data pertaining to RSM processing, OIOS: (a) compared data on claims paid in Umoja with claims approved in FSS and traced a stratified sample of claims to source documents; and (b) interviewed MONUSCO, RSCE and UNGSC personnel knowledgeable about the data. Based on the assessment, OIOS determined that the data were sufficiently reliable for the purpose of addressing the audit objectives.

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

III. AUDIT RESULTS

Residential security measures claims and payments processing

Reimbursements for an additional security guard and alarm system did not have documented justification

16. To be eligible for reimbursement of cost-based measures, a staff member's residence must undergo a RSS by a designated security officer to assess the suitability of the accommodation in accordance with RSM guidelines. The approved RSS form should indicate recommended measures based on an assessment of the accommodation and this may vary based on personnel's unique circumstances.

17. In accordance with the approved RSMs[1], personnel with a direct contractual agreement with a private security company may be eligible for a maximum monthly reimbursement of $1,200 for three security guards – one during the day and two at night. In exceptional circumstances, such as a female staff member or a staff with heightened risk profile, an additional guard at a reimbursable cost of $400 may be approved. In addition, personnel were also eligible for reimbursement related to a security alarm system – either a one-time installation fee of $850 or $125 monthly rental fee.

18. **Lack of support documentation for fourth guard** - Sixteen of the 298 claims reviewed by OIOS included reimbursements for a fourth guard related to 15 personnel in Beni and 1 in Bukavu[2]. However, there was no documented justification supporting the need for a fourth guard based on the risk profile of the staff member, and 14 of the 16 cases related to male personnel. Security officers in Beni explained that the recommendation of a fourth guard was based on an October 2025 memo from the Director of Mission Support (DMS) regarding exceptional approval of an additional security guard due to staff challenges in finding suitable accommodation. However, OIOS noted that all 16 claims predated the memo. OIOS review of the memo and discussions with the DMS showed that it was issued to RSCE to facilitate timely processing of claims that met the assessed requirements prescribed in the RSM. However, the memo's reference to a blanket approval created an opportunity for misinterpretation, which could result in the processing of ineligible claims. Subsequent to the audit fieldwork, the DMS rescinded the memo.

[1] January 2023, July 2024 and December 2025.
[2] Previous field location, which was closed in 2024.

19. **Lack of support documentation for alarm system -** In 85 cases (56 in Beni and 29 in Goma) related to reimbursements for an alarm system, there was no justification in the RSS form to support this security measure, and this was partly due to flaws in the design of the RSS form. The form contained survey questions that required "yes/no" answers without the requirement for a documented justification/assessment supporting the need for a fourth guard or an alarm system. For example, the related question for an alarm system was "is the house fitted with alarms?" with no further clarification on whether an alarm was needed and functioning. In addition, there was inadequate segregation of duties in the processing of Beni-related claims. OIOS noted eight cases where the same security officer conducted and approved the RSS form and approved the related claim from the staff member in FSS.

20. The gaps resulted in unsupported reimbursements of $1.3 million, comprising $935,750 for alarms and $399,000 for a fourth guard.

21. In December 2025, DSS issued a standard operating procedure (SOP) on RSS for the United Nations Security Management System in DRC and a new survey template. The SOP provided clarity on roles and responsibilities, including strengthened segregation of duties by requiring the Area Security Advisor to review, validate and approve the RSS report prepared by the designated security officer. Although the new RSM of December 2025 no longer included security alarms as a reimbursable cost-based measure, it was still reflected in the new RSS template, which could cause confusion among security officers and personnel. Similar to the previous template, the new form also did not require mandatory documented justification or assessment for a fourth guard. As of 30 April 2026, only one of the four duty stations had operationalized the new SOP and template.

(1) MONUSCO, in consultation with DSS, should revise the residential security survey template to include clear requirements for documenting and approving justifications for the fourth guard and remove reference to alarms.

MONUSCO accepted recommendation 1 and stated that the United Nations Department of Safety and Security would review and revise the template to include the obligation for claimants to provide justifications for the utilization of a fourth security guard.

(2) MONUSCO should: (a) fully implement the standard operating procedures on residential security survey promulgated in December 2025 and the updated template to ensure surveys are properly carried out, reviewed and approved; and (b) discontinue all ongoing recurring reimbursements for security alarms that are not reimbursable per the December 2025 approved residential security measures.

MONUSCO accepted recommendation 2 and stated that it would: (a) standardize the residential security survey sheet promulgated in December 2025 across the Democratic Republic of Congo to fully implement it; and (b) obtain the list of ongoing recurring reimbursements for alarms, then liaise with the Regional Service Centre (RSCE) to review all claims and determine the basis of the reimbursements and their authenticity. Upon verification, the recovery process will be initiated for claims paid in error and RSCE will be informed to cease the reimbursements for alarm systems.

(3) MONUSCO should review all ongoing recurring claims and reimbursements for a fourth security guard and discontinue all unsupported reimbursements including those inaccurately approved based on the October 2025 memo from the Director of Mission Support.

MONUSCO accepted recommendation 3 and stated that it would review all ongoing recurring claims and reimbursements for a fourth security guard and discontinue all unsupported reimbursements *including those inaccurately approved based on the October 2025 memo. MONUSCO added that it would conduct a similar review for civilian personnel.*

Potential cases of overpayment of claims for security guards and alarms related to shared accommodations

22. The 2023, 2024 and 2025 RSMs stipulated that if two or more international personnel share one residence for which a private security company is hired, then only one staff member can claim the reimbursement. The RSS form, including the December 2025 updated form, requires security officers to capture both the physical address, including street name and house number and geo-coordinates of personnel's residences.

23. OIOS noted three cases of possible overpayment of RSM claims for guards and alarms related to shared accommodation involving six IUPs. The RSS forms included the neighborhood where the residence was located but not the street name or house number. However, the recorded geo-coordinates indicated shared accommodations involving six IUPs (three pairs) in Beni. As shown in table 2, these personnel submitted claims for overlapping periods resulting in potential overpayments of $35,667.

Table 2: **Cases for exact geo-coordinates related to overlapping claim periods**

Pair	**Staff member**	**Period of claim**	**Overlapping period**	**Potential amount disallowable****
Case A	A.1	July 2024 to July 2025	**4.5 months** (16 July to 30 November 2024)	7,762
	A.2	May 2024 to April 2025		
Case B	B.1	December 2023 to December 2024	**7 months** (1 May to 30 November 2024)	12,075
	B.2	May 2024 to November 2024		
Case C	C.1	May 2024 to March 2025	**8 months** (July 2024 to February 2025)	15,800
	C.2	July 2024 to February 2025		
Total				**35,667**

Source: RSS and other claims-related forms.
***Calculated based on reimbursements to the second staff who occupied the residence for the overlapping periods*

24. Regarding Case C, OIOS noted that, in addition to claims for security guard services and alarms, both IUPs received reimbursements for the purchase of solar panels for the same residence in December 2024. Furthermore, purchase receipts submitted by the IUPs appeared to be from two different shops trading under two different names, but the receipts from both shops were signed by the same shop attendant. One receipt was signed on 29 November 2024, while the other on 2 December 2024. Both receipts were cleared by the same MONUSCO security officer.

25. OIOS also noted two other cases where the RSS forms did not capture the geo-coordinates of the personnel's residences. Although the RSS form was used to capture the addresses and geo-coordinates of personnel's residences, there was no consolidated database where this information was recorded to mitigate the risk of duplicate payments related to shared accommodations, and to facilitate timely security response during emergencies or crises.

26. There was a need for MONUSCO to examine the cases identified in table 2 and to put in place a mechanism to timely detect and mitigate such cases. OIOS noted that the December 2025 SOP on RSS tasks security operation centres to maintain a database that captures key information, including staff name, date of survey, address and duty station. However, the database was still pending as of 30 April 2026.

> **(4) MONUSCO should: (a) examine potential cases of unsupported reimbursements to personnel related to residential security measures for shared accommodations, including the cases identified by the audit, and recover any overpayment to staff; and (b) establish a database of addresses and geo-coordinates of personnel's residences and ensure it is regularly reviewed and updated.**
>
> *MONUSCO accepted recommendation 4 and stated that it would: (a) review shared-accommodation reimbursement cases identified by the audit and initiate recovery action; and (b) request the United Nations Department of Safety and Security to identify staff in shared accommodation and, with FTS support, establish an automated database of addresses and geo-coordinates to verify claims and strengthen survey and search capabilities.*

<u>There were control gaps in coordination, review and approval of residential security reimbursement claims</u>

27. To become eligible for RSM reimbursements, staff are required to submit several supporting documents, including approved RSS form, lease agreement, contract with a DSS-approved security company, and evidence of payments made to the security company. Where personnel reside in an accommodation where security is provided by the landlord, the reimbursement claim should be supported by a lease agreement that identifies the cost of security and a copy of the contract between the landlord and the security company.

(a) Insufficient documentation

28. OIOS reviewed 298 cases (149 cases related to each international civilian staff and IUPs, and noted a few control gaps:

- Documentation submitted by IUPs generally complied with requirements. However, in 15 cases totalling $7,500 processed by the RSCE Claims Service Line, in which security was provided by the landlord, there was no evidence of a security contract between the landlord and the security company.
- For international civilian staff, whose claims were processed by the RSCE International Benefits and Payroll Service Line, the following gaps were noted: (a) RSS forms were missing in 50 cases totalling $42,423; (b) no contracts with the security company in 16 cases totalling $17,374; (c) missing lease agreements in 13 cases totalling $14,320; and (d) 8 cases totalling $5,225 which did not have other required claim forms[3].
- In addition, filing on the SharePoint folder in which international civilian claims were saved lacked any particular order and obscured the audit trail. RSCE explained that supporting documentation cited as missing was available on SharePoint but may not have been readily retrievable at the time of audit review. RSCE further explained that in certain instances, inability to retrieve supplementary documentation may be linked to staff turnover and incomplete document handover. However, due to poor records management, OIOS could not locate key supporting documents on SharePoint, except mostly Form B; thus, limiting the review of claim approvals. The absence of

[3] Forms A and B containing key details on the name of the claimant, the duration of the lease and the residential security contract.

key supporting documents exposes the Mission to financial losses due to ineligible, unsupported or inaccurate payments to personnel.

(b) Inadequate process for reimbursement of claims for alternative power sources

29. OIOS review of the process workflow indicated gaps in the review and approval process for reimbursement of claims for alternative power sources. Contrary to the established workflow where claims submitted by IUPs in FSS should be routed to a security officer for review and approval, OIOS noted that claims for alternative power sources are routed directly to the RSCE Claims Service Line for payment processing without any secondary review/validation by a security officer in the system to assure that the staff member's claim accurately reflects the equipment that was inspected and approved for reimbursement. The absence of review by a security officer in FSS exposed the Mission to an increased risk of discrepancies and unsupported claims. For example, in the audit of staff and facility safety and security in MONUSCO in 2025[4], OIOS noted that 9 out of 20 sampled staff were reimbursed for the purchase and installation of alternative power sources that were not recommended in the RSS form, resulting in a potential overpayment of $17,900.

30. OIOS benchmarked MONUSCO's workflow with that of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA) and noted that claims submitted in FSS by staff in MINUSCA were routed through security for a secondary review before being submitted to the RSCE Claims Service Line for processing. Discussions with UNGSC indicated that the difference in the workflow between MONUSCO and MINUSCA was due to mission-specific settings but there was no explanation for the lack of secondary review in the workflow for MONUSCO's claims.

(c) Ineffective coordination and information-sharing between parties

31. There were ineffective coordination and information-sharing between parties. For example, staff in the RSCE Claims Service Line were not aware of the issuance of the 2024 RSM, which included a requirement for personnel to submit a copy of the contract between the landlord and the security company, and this contributed to the 15 cases noted above. Although staff in RSCE informally obtained a copy of the 2025 RSM, this was not formally communicated or shared by MONUSCO. Although MONUSCO explained that its coordination with RSCE in the end-to-end processing of residential security reimbursement claims is robust and effective, RSCE reiterated that there is currently no formal communication mechanism ensuring systematic transmission of updated RSM policies from MONUSCO/DSS to RSCE.

(5) MONUSCO, in coordination with RSCE and DSS, should: (a) conduct a comprehensive review of all cases with missing documentation identified by the audit to confirm individual eligibility for reimbursement and, where possible, initiate recovery of unsupported reimbursements to personnel; and (b) enhance records management practices to ensure records are properly filed and easily retrievable.

MONUSCO accepted recommendation 5 and stated that it would: (a) in conjunction with RSCE, review the identified cases but recoveries should be based on validated ineligibility, not documentation gaps; and (b) strengthen records management to ensure documents are properly filed and easily retrievable.

(6) MONUSCO, in coordination with RSCE, should: (a) implement measures to enhance coordination and information sharing in the processing of residential security

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reimbursement claims; and (b) provide clear guidance to certifying and approving officers on key residential security requirements and documentation needed to support claims.

MONUSCO accepted recommendation 6 and stated that it would: (a) communicate new Mission policy or updates to RSCE immediately, and that coordination would be further strengthened through the new Individual Uniformed Personnel Cell in Entebbe; and (b) in conjunction with UNDSS, ensure certifying officers and civilian claims focal points are briefed on policy changes and documentation requirements.

(7) MONUSCO should revise its residential security claims process workflow in the Field Support Suite to incorporate a mandatory secondary review by security personnel prior to submission to RSCE.

MONUSCO accepted recommendation 7 and stated that it will revise the Field Support Suite workflow for residential security claims to include a mandatory secondary review by security personnel before payment submission.

MONUSCO was strengthening and standardizing the assessment of private security companies

32. For private security companies to be used by staff or to be hired by MONUSCO, companies are required to be vetted. The vetting was largely decentralized, with assessments conducted at the duty-station level by local DSS teams. These assessments were coordinated by the Area Security Adviser and Area Security Coordinator, with input from local security cells and participating United Nations entities, but lacked consistency across duty stations, as some duty stations (e.g., Bunia) had a more comprehensive checklist than others. Further, there was no documented process for updating the approved DRC-wide list of security companies.

33. In December 2025, to ensure consistency across duty stations, DSS introduced an SOP on the assessment and management of private security companies. The enhanced process included: (a) the use of a detailed assessment template; (b) a formal scoring methodology to rate each company; and (c) validation of assessment results by the Area Security Management Team, which was followed by review and endorsement by the Principal Security Adviser. As of 30 April 2026, MONUSCO had assessed 18 companies using the enhanced vetting process. OIOS review of 3 of the 18 companies showed that MONUSCO's assessment included, inter alia, a review of administrative and human resource practices, pre-employment screening for criminal records and suitability, statutory compliance including social security and pensions, internal conduct and discipline policies, employment conditions, contract types, and leave provisions. Except for Goma where the Mission's activities were restricted due to the occupation of M23[5], the process was ongoing to properly assess all private security companies.

B. Data management, information systems and tools

Lack of a designated data owner and reconciliation of key data related to individual uniformed personnel RSM claims impeded effective monitoring

34. In accordance with the United Nations Secretary-General's Data Strategy, data should be managed as a strategic asset with clearly defined ownership and accountability. Each dataset should have a formally designated data owner responsible for its accuracy, completeness, integrity, and appropriate use. The Data

[5] The "Mouvement du 23 mars" armed group that took control of Goma in January 2025.

Strategy also emphasizes that clear accountability for data is essential to enable effective oversight and support timely identification and remediation of errors and control weaknesses.

35. Processing of RSM claims and disbursement of payments for IUPs relies on two systems: FSS - where claims are submitted and approved; and Umoja - where payments are processed. However, due to the lack of interface between these systems, key data from FSS, including reference number, name of personnel and approved reimbursement amount, are downloaded daily by UNGSC and forwarded to the RSCE Claims Service Line for manual entry into Umoja. Consequently, OIOS noted gap as below:

- This manual data transfer process is prone to errors and discussions with staff in MONUSCO, RSCE and UNGSC indicated that there was no clear data owner with responsibilities to ensure accuracy and completeness of the FSS data. RSCE stressed that while it processed the data it received, it did not own the FSS source data, and neither did it control data extraction from FSS.
- There was inconsistency between duty station data in Umoja and FSS. Although FSS showed the actual duty station of IUPs, the duty station for all personnel was recorded in Umoja as Kinshasa, irrespective of their actual geographical deployment. There was no explanation for this inconsistency, increasing the risk of inaccurate processing, reporting and oversight of entitlements linked to location.
- MONUSCO did not carry out regular reconciliation of FSS and Umoja data to identify and resolve discrepancies and to mitigate control weaknesses inherent in manual transfer and processing of data from FSS to Umoja. MONUSCO did not have the technical capability to download reports from FSS on RSM claims and relied on reports generated from UNGSC. As such, OIOS' request for data had to be submitted to UNGSC. The initial datasets provided by UNGSC did not always match Umoja data and key staff in MONUSCO were unable to explain the discrepancies due to unfamiliarity with the data. The discrepancy was subsequently escalated to a technical group in UNGSC who clarified that the data incorrectly included a staff category that was not part of the original requirement.

36. The inability of MONUSCO to directly access key data on RSM claims created inefficiencies and impeded effective monitoring to timely detect and correct irregularities and errors. Although UNGSC downloads daily data on RSM claims and submits to RSCE for processing, OIOS noted that MONUSCO was not copied in the transmittal of the data. UNGSC clarified that key MONUSCO staff can be granted access to generate related reports and that MONUSCO could subscribe to UNGSC for the daily report.

(8) MONUSCO should: (a) formally designate a data owner for residential security reimbursement data related to individual uniformed personnel; and (b) request access from UNGSC to download relevant dataset from the Field Support Suite for regular review and reconciliation with Umoja data.

MONUSCO accepted recommendation 8 and stated that it: (a) has designated the Human Resource Management Section as the data owner; and (b) would also review the workflow, designate a human resource official to review quarterly human resource data downloads from Field Technology Section, and reconcile them with Umoja data.

<u>Controls over user access provisioning and segregation of duties were generally effective</u>

37. In line with the United Nations Secretary-General's Data Strategy and established internal control principles, user access to systems should be provisioned through formal, documented processes based on defined roles and responsibilities. In addition, information systems should be adequately designed to prevent users from performing incompatible functions, such as initiating and approving the same

transaction. OIOS review of requests and approval for user access provisioning and reports on user access showed appropriate segregation of duties in Umoja and FSS and that access to systems was duly approved by designated staff. Access rights in FSS were appropriately restricted based on geographical responsibility and user roles. For example, security approvers were limited to reviewing and approving claims within their assigned regions, with no visibility over claims from other locations. In addition, the system controls in FSS prevented preparers from approving their own claims submissions, reinforcing segregation of duties.

C. Budget monitoring and risk management

Lack of budgetary controls over residential security-related reimbursements

38. Table 3 shows yearly budgets and expenditures for IUPs. OIOS was unable to determine budget and expenditures related to individual civilian staff because related amounts are part of total common staff costs and could not be segregated.

Table 3: **Budgets and expenditures for residential security reimbursements to individual uniformed personnel**

Budget Period	**2022/23**			**2023/24**			**2024/25**		
Personnel Category	**Budget ($mn)**	**Expenditure ($mn)**	**Variance ($mn)**	**Budget ($mn)**	**Expenditure ($mn)**	**Variance ($mn)**	**Budget ($mn)**	**Expenditure ($mn)**	**Variance ($mn)**
Military officers and Staff Officer	2,290	3,651	(1,361)	2,290	4,819	(2,529)	2,061	4,747	(2,686)
United Nations police	1,544	3,077	(1,533)	1,544	3,381	(1,836)	1,490	2,599	(1,209)
Government-provided personnel	455	399	56	455	404	51	409	355	54
Total	**4,289**	**7,126**	**(2,837)**	**4,289**	**8,604**	**(4,315)**	**3,860**	**7,701**	**(3,841)**

39. Over the period from 2022/23 to 2024/25, MONUSCO's expenditure for reimbursement to IUPs totaled $23.4 million against a budget of $12.4 million, which represented overconsumption of its budget by $11 million (or 88 per cent more than the budget) over the past three years. In its annual budget performance reports, MONUSCO indicated that the variance was due to "an increase in residential security reimbursement claims for uniformed personnel." However, there was no detailed analysis or portfolio of evidence supporting this increase. There was also no evidence of regular variance review of expenditures to identify unusual trends.

40. Given such a high percentage variance from year to year and the high risk of fraud inherent in the processing of residential security claims, appropriate budgetary controls were needed. MONUSCO explained that budgets are based on planned personnel strength and historical trends, while expenditures are periodically monitored. Monthly estimates may not improve accuracy because reimbursement claims are uneven and sometimes accumulated. MONUSCO acknowledged the need to strengthen related budgetary controls.

(9) MONUSCO should strengthen budgetary controls over residential security-related reimbursements by implementing regular budget-to-actual reviews with documented variance analysis.

MONUSCO accepted recommendation 9 and stated that it would strengthen quarterly expenditure reviews, variance analysis and periodic budget tracking.

IV. ACKNOWLEDGEMENT

41. OIOS wishes to express its appreciation to the management and staff of MONUSCO 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 RECOMMENDATIONS

Audit of payment processing for reimbursement of claims for residential security measures in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical[6]/ Important[7]	C/ O[8]	Actions needed to close recommendation	Implementation date[9]
1	MONUSCO, in consultation with DSS, should revise the residential security survey template to include clear requirements for documenting and approving justifications for the fourth guard and remove reference to alarms.	Important	O	Receipt of revised residential security survey template.	30 December 2026
2	MONUSCO should: (a) fully implement the standard operating procedures on residential security survey promulgated in December 2025 and the updated template to ensure surveys are properly carried out, reviewed and approved; and (b) discontinue all ongoing recurring reimbursements for security alarms that are not reimbursable per the December 2025 approved residential security measures.	Important	O	Evidence of (a) full implementation of the residential security survey standard operating procedures: and (b) discontinuance of ongoing recurring residential alarm reimbursements.	30 December 2026
3	MONUSCO should review all ongoing recurring claims and reimbursements for a fourth security guard and discontinue all unsupported reimbursements including those inaccurately approved based on the October 2025 memo from the Director of Mission Support.	Important	O	Evidence that payments for the fourth guard have been reviewed and unsupported payments have been discontinued.	30 December 2026
4	MONUSCO should: (a) examine potential cases of unsupported reimbursements to personnel related to residential security measures for shared accommodations, including the cases identified by the audit, and recover any overpayment to staff; and (b) establish a database of addresses and geo-coordinates of personnel's residences and ensure it is regularly reviewed and updated.	Important	O	Evidence that: (a) potential cases of unsupported reimbursements have been examined and recoveries have been made; and (b) a database has been established.	30 June 2027
5	MONUSCO, in coordination with RSCE and DSS, should: (a) conduct a comprehensive review of all cases with missing documentation identified by the audit to confirm individual eligibility for reimbursement and, where possible, initiate recovery of unsupported reimbursements to personnel; and (b)	Important	O	Evidence that: (a) a review of the cases of missing documentation has been conducted and, where possible, recoveries have been made; and (b) a system is in place for proper records management.	30 June 2027

STATUS OF AUDIT RECOMMENDATIONS

Audit of payment processing for reimbursement of claims for residential security measures in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical[6]/ Important[7]	C/ O[8]	Actions needed to close recommendation	Implementation date[9]
	enhance records management practices to ensure records are properly filed and easily retrievable.				
6	MONUSCO, in coordination with RSCE, should: (a) implement measures to enhance coordination and information sharing in the processing of residential security reimbursement claims; and (b) provide clear guidance to certifying and approving officers on key residential security requirements and documentation needed to support claims.	Important	O	Evidence that: (a) a system is in place for coordination and information sharing; and (b) guidance is place for certifying and approving officers on key residential security requirements and documentation needed to support claims.	30 December 2026
7	MONUSCO should revise its residential security claims process workflow in the Field Support Suite to incorporate a mandatory secondary review by security personnel prior to submission to RSCE.	Important	O	Evidence showing that the residential security claims process workflow in the Field Support Suite has been revised to incorporate a mandatory secondary review by security personnel prior to submission to RSCE.	30 December 2026
8	MONUSCO should: (a) formally designate a data owner for residential security reimbursement data related to individual uniformed personnel; and (b) request access from UNGSC to download relevant dataset from the Field Support Suite for regular review and reconciliation with Umoja data.	Important	O	Evidence that: (a) a data owner has been designated; and (b) a request has been made from UNGSC to download relevant dataset from the Field Support Suite for regular review and reconciliation with Umoja data.	30 December 2026
9	MONUSCO should strengthen budgetary controls over residential security-related reimbursements by implementing regular budget-to-actual reviews with documented variance analysis.	Important	O	Evidence of regular budget-to-actual reviews with documented variance analysis.	30 December 2026

[6] 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.
[7] 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.
[8] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[9] Date provided by MONUSCO in response to recommendations.

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MONUSCO

Mission de l'Organisation des Nations Unies pour la Stabilisation en République démocratique du Congo
United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

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INTEROFFICE MEMORANDUM

Date: 26 June 2026
Ref.: SRSG.DMS.MONUSCO-2026-00342

To:
À: Mr. Byung-Kun Min, Director
Internal Audit Division, OIOS

From:
De: James Swan
Special Representative of the Secretary-General and Head of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Subject:
Objet: **Mission comments on the recommendations in the Draft Report on the audit of payment processing for reimbursement of claims for residential security measures in MONUSCO (Assignment No. AP2025-620-14)**

1. Thank you for your interoffice memorandum of 12 June 2026 (Ref: OIOS-2026-01189) forwarding the Draft Report on the subject audit.

2. Attached please find Appendix I with the Mission's comments, for your consideration.

3. Thank you for your continued support of Mission operations.

Best regards.

Cc: Ms. Nicoleta Verestiuc, MONUSCO
Ms. Savita Hande, MONUSCO
Ms. Nafissatou Garba, MONUSCO
Mr. Daniel Maier, MONUSCO
Mr. Paulin Djomo Metanhi, RSCE
Ms. Jana Warming, RSCE
Ms. Elise Epole Metougue, RSCE
Mr. Anton Antchev, UNGSC
Ms. Lejla Salihagic-Celjo, UNGSC
Ms. Judith Atiagaga, MONUSCO

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Audit of payment processing for reimbursement of claims for residential security measures in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MONUSCO, in consultation with DSS, should revise the residential security survey template to include clear requirements for documenting and approving justifications for the fourth guard, and remove reference to alarms.	Important	Yes	Chief Security Officer	30 December 2026	The Mission accepts recommendation #1 to revise the residential security survey template. The United Nations Department of Safety and Security (UNDSS) will review and revise the template to include the obligation for claimants to provide justifications for the utilization of a fourth security guard.
2	MONUSCO should: (a) fully implement the standard operating procedures on residential security survey promulgated in December 2025 and the updated template to ensure surveys are properly carried out, reviewed and approved; and (b) discontinue all ongoing recurring reimbursements for security alarms that are not reimbursable per the December 2025 approved residential security measures.	Important	Yes	Chief Security Officer and Chief, Human Resources Officer	30 December 2026	MONUSCO accepts recommendation #2 and will take the following actions to implement. (a) To fully implement the standard operating procedures on residential security survey (RSS), the Mission will standardize the RSS promulgated in December 2025 across the DRC. (b) The Mission HR Section will obtain the list of ongoing recurring reimbursements for alarms. The Mission will then liaise with Regional Service Centre (RSCE) to review all

[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.

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Audit of payment processing for reimbursement of claims for residential security measures in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						claims and determine the basis of the reimbursements and their authenticity. Upon verification, the recovery process will be initiated for claims paid in error and RSCE will be informed to cease the reimbursements for alarm systems.
3	MONUSCO should review all ongoing recurring claims and reimbursements for a fourth security guard and discontinue all unsupported reimbursements including those inaccurately approved based on the October 2025 memo from the Director of Mission Support.	Important	Yes	Chief Human Resources Officer	30 December 2026	MONUSCO accepts recommendation #3. To implement this recommendation, and as acknowledged by the report the DMS issued an IOM on 7 May 2026 to rescind the blanket approval for exceptional authorization for an additional security guard under the residential security measures for the DRC which was provided in IOM dated 20 October 2025. With regards to uniformed personnel, the Mission will review all ongoing recurring claims and reimbursements for a fourth security guard (starting with the sample of 16 identified by the Audit Team) and discontinue all unsupported reimbursements including those inaccurately approved based on the October 2025 memo from the Director. The same review will also be conducted for civilian personnel.

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						The above review for uniformed personnel will be led by UNDSS while for civilian personnel will be led by Human Resources Management focal points.
4	MONUSCO should: (a) examine potential cases of unsupported reimbursements to personnel related to residential security measures for shared accommodations, including the cases identified by the audit, and recover any overpayment to staff; and (b) establish a database of addresses and geo-coordinates of personnel's residences and ensure it is regularly reviewed and updated.	Important	Yes	Chief Human Resources Officer + Chief Security Officer	30 June 2027	The Mission accepts recommendation #4 and the following actions will be taken. (a) We take note that the claim form includes a field enabling the claimant to indicate whether the accommodation is shared. Accordingly, the HRMS (for civilian personnel claims) and UNDSS (for uniformed personnel claims) will review the list of cases identified by the Audit Team in which reimbursements were processed in respect of shared accommodation, and where applicable initiate recovery action, as appropriate, in accordance with the applicable rules and regulations. Furthermore, HRMS will request the UNDSS to review their database and provide a list of civilian staff members residing in

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						shared accommodation arrangements, to facilitate the verification and validation of related claims. (b) To implement recommendation #4(b), UNDSS with the support of FTS, will establish a database of addresses and geo-coordinates which should reflect on the supporting documents. Addresses of accommodation will be visited and confirmed to correctly reflect in the security contract and lease agreement. The Field Technology Section (FTS) will support UNDSS in creating an automated solution to capture geo-coordinates and at the same time automate the survey template, including search capability per area.
5	MONUSCO, in coordination with RSCE and DSS, should: (a) conduct a comprehensive review of all cases with missing documentation identified by the audit to confirm individual eligibility for reimbursement and, where possible, initiate recovery of unsupported reimbursements to personnel; and (b) enhance records management practices to	Important	Yes	Chief Human Resources Officer (with support from RSCE)	30 June 2027	MONUSCO accepts recommendation #5 and action has already been taken in coordination with RSCE as follows: (a) To implement recommendation 5(a), RSCE has reviewed the cases identified by the auditors and notes that recovery actions should not be systematically

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	ensure records are properly filed and easily retrievable.					applied to all cases flagged by OIOS, as several of them: i) Are continuation claims (Form B), where additional documentation is not required ii) Have supporting evidence already on file. Therefore, recovery process should be based on validated ineligibility, not document retrieval gaps. RSCE further notes that some documents may not have been readily accessible by OIOS due to SharePoint structuring and indexing limitations. To implement recommendation 5(b), MONUSCO Human Resources Management Section will take actions to enhance records management to ensure that records are properly filed and easily retrievable.
6	MONUSCO, in coordination with RSCE, should: (a) implement measures to enhance coordination and information sharing in the processing of residential security reimbursement claims; and (b) provide	Important	Yes	Chief Human Resources Officer	30 December 2026	MONUSCO accepts recommendation #6.

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	clear guidance to certifying and approving officers on key residential security requirements and documentation needed to support claims.					(a) MONUSCO accepts recommendation 6 (a) and confirms that: i) HRMS coordination with RSCE in the end-to-end processing of residential security reimbursement claims is robust and effective. This is demonstrated by the timely harmonization of updated forms, the clear articulation and consistent application of documentary requirements, the alignment on monthly submission cut-off dates, and the maintenance of an auditable communication trail through the designated claims submission platform. Notwithstanding, HRM will ensure that any new policy issuance or update issued by the Mission on residential security reimbursement is communicated to RSCE immediately. ii) The coordination will further be strengthened by the establishment of the IUP Cell within MONUSCO HR based in

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Entebbe to oversee/administer uniformed personnel and will also include administering review of security reimbursement and will contribute to streamlining the process and ensuring that the claims for uniformed personnel are in line with established procedures. iii) The rapport between MONUSCO HR and RSCE which is already working with the civilian processing will enhance the processing and information sharing even for the uniformed personnel claims. MONUSCO HR will further discuss with RSCE on what formal mechanisms can be established to further strengthen communication of RSM updates to RSCE for implementation. (b) MONUSCO accepts recommendation 6 (b). Upon issuance of any policy or amendment related to residential security management, MONUSCO Chief, HRMS in coordination with UNDSS

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						will ensure that certifying officers for IUPs in all duty stations receive a copy and briefing in order to have an understanding of what documents are required for the processing of the documents. Additionally, HRM will ensure that all focal points processing civilian residential security claims are aware of any new policy or amendments and the same will be promptly shared with RSCE to ensure that approving officers are aware of any policy changes in the RSM to ensure that they execute their roles with diligence and understanding. It is also worth noting that approving and certifying officers have the individual responsibility to ensure that they execute their roles in accordance with established rules.
7	MONUSCO should revise its residential security claims process workflow in the Field Support Suite to incorporate a mandatory secondary review by security personnel prior to submission to RSCE.	Important	Yes	Chief Security Officer	30 December 2026	The Mission accepts recommendation #7 to revise the FSS workflow for residential security claims to incorporate a mandatory secondary review by security personnel prior to submission for payment as detailed in the SOP. Although there is a review of the claims submitted by uniformed personnel by the designated security officer, the additional review, validation and approval by the Area

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						Security Advisor or designate is missing. Security Section has already submitted a request to FTS for an update in the current FSS workflow for residential security claims to include a secondary approval step and assign the role to the Field Security Coordinator/Chief Security Officer a.i., as the designated secondary approver within the system. This will allow for a second review/validation of claims before submission to RSCE for processing and payment. This will then strengthen upstream controls and reduce the risk of unsupported claims reaching the payment stage.
8	MONUSCO should: (a) formally designate a data owner for residential security reimbursement data related to individual uniformed personnel; and (b) request access from UNGSC to download relevant dataset from the Field Support Suite for regular review and reconciliation with Umoja data.	Important	Yes	Chief Human Resources Officer	30 December 2026	MONUSCO accepts recommendation #8 and would like to highlight that the data owner for HR data is Human Resources Management while FTS is the data custodian. The Mission will undertake a review of the current workflow which will determine the individual to be tasked with the review of the data on behalf of HR as the data owner. Upon determination, the HR data owner will request FTS who will then download the HR data quarterly and send it to the HR designated individual for review, analysis and reconciliation with umoja data.

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						Meanwhile, the Mission is in the process of establishing an Individual Uniformed Personnel (IUP) Cell within MONUSCO HR based in Entebbe to oversee/administer uniformed personnel, while HR already oversees civilian personnel reimbursement for security claims. This establishment of the IUP Cell will enhance synergy and enable the Mission to implement the recommendation by maintaining a uniform approach with a single data owner.
9	MONUSCO should strengthen budgetary controls over residential security-related reimbursements by implementing regular budget-to-actual reviews with documented variance analysis.	Important	Yes	Chief Budget and Finance Officer	30 December 2026	MONUSCO acknowledges recommendation #10 to strengthen budgetary controls over residential security-related reimbursements. However, current budget estimates are developed on an annual basis, given the operational context. These reimbursements are influenced by multiple variables, including whether security services are provided by a landlord, whether accommodation is shared, the number of guards contracted by personnel, location-specific considerations, and the potential requirement for one-time

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						items such as generators or inverters for new arrivals. Additionally, entitlements are affected by deployment patterns, including personnel rotation, repatriation, and reassignment within the mission. While uniformed personnel are typically rotated every 12 months, extensions of 6 to 18 months are common, particularly for United Nations Police and Government-Provided Personnel. The annual budget is prepared using planned personnel strength and historical expenditure trends. Although detailed monthly projections are not formally established at the planning stage, expenditures are monitored periodically to ensure alignment with the approved annual budget and to identify variances. Some variances arise due to adjustments made by legislative bodies based on budgeted trends rather than actual expenditure patterns. Given the nature of peacekeeping operations, preparing detailed monthly estimates at the planning stage may not significantly improve budget accuracy. Reimbursement claims

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						depend on numerous factors that are not evenly distributed throughout the year. In some cases, claims are accumulated prior to submission. Civilian staff expenditures are generally more predictable, as reimbursements are processed in the same month they are incurred in accordance with contractual security terms, unlike those for uniformed personnel which have to be submitted for claims to be processed. Monthly claims for individual personnel may range from $0 to $1,725, depending on accommodation arrangements and security needs when not provided by the landlord. This excludes one-time payments for generators or inverters (up to $2,000) and security alarm systems (up to $850). Notwithstanding these constraints, MONUSCO recognizes the importance of enhanced budget monitoring and will strengthen its review of quarterly expenditures to identify significant variances and their underlying causes. This includes reinforcing variance analysis and periodic budget tracking.

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						Overall, the current annual budgeting approach remains appropriate and effective. The primary challenge lies in securing adequate proposed resources without significant reductions.