Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2026/018

Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

The Office needed to strengthen some aspects of strategic planning and programme management, and improve administrative arrangements

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Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Office on Drugs and Crime (UNODC) Regional Office for the Middle East and North Africa (ROMENA). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of UNODC operations in the Middle East and North Africa region, including the Office for the Gulf Cooperation Council Region (OGCCR). The audit covered the period from January 2023 to June 2025 and reviewed: (a) strategic planning and risk management; (b) programme management; and (c) the regulatory framework.

The 2023–2028 regional framework for the Arab States was aligned with UNODC and broader United Nations system priorities, and operational governance structures for its implementation were in place. However, there were shortcomings in some aspects of strategic planning including an outdated OGCCR programmatic document, weaknesses in the logical frameworks of ROMENA regional programmes, and absence of a strategy for deployment to conflict and post-conflict countries. There were also weaknesses in coordination arrangements with global programmes, and on reporting on indicators relating to the Sustainable Development Goals. Further, there were gaps in corporate guidance on capacity-building, training and dual-use equipment contributions to end beneficiaries, as well as weaknesses in administrative arrangements.

OIOS made 11 recommendations. To address issues identified in the audit, UNODC needed to:

- Establish a standardized mechanism for rapid deployment to conflict and post-conflict countries.
- Guide and support ROMENA and managers of global programmes operating in the region to agree on operational arrangements and coherent coordination mechanisms.
- Identify best practices and establish standardized guidance and tools for the design, approval, and assessment of capacity-building and "training of trainers" training modules.
- Develop corporate guidance on identifying, reporting and managing dual-purpose equipment and software contributions to end beneficiaries.
- Guide ROMENA and OGCCR to finalize and test their business continuity plans and standardize the use of SharePoint and corporate information technology platforms.
- Review administrative arrangements between ROMENA and the OGCCR.

ROMENA needed to:

- Review and update its regional programmes' logical frameworks.
- Strengthen its review and monitoring mechanisms for procurement, and for travel.
- Strengthen property management controls.

OGCCR needed to:

- Consult the Gulf Cooperation Council Secretariat to clarify and formalize governance mechanisms and finalize the revision of its programmatic document (AREU51).

UNODC accepted the recommendations, implemented one of them, and initiated action to implement the rest. Actions required to close the remaining recommendations are indicated in Annex I.

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Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Office on Drugs and Crime (UNODC) Regional Office for the Middle East and North Africa (ROMENA).

2. ROMENA was established in 1997 with its headquarters in Cairo, Egypt. At the time of its establishment, it was responsible for all the 18 countries in the Middle East and North Africa (MENA) region: Algeria, Bahrain, Egypt, Iraq, Jordan, Kuwait, Lebanon, Libya, Morocco, Oman, Palestine, Qatar, Saudi Arabia, Sudan, Syria, Tunisia, United Arab Emirates (UAE) and Yemen.

3. In 2010, UNODC established the Office for the Gulf Cooperation Council Region (OGCCR) based in Abu Dhabi, UAE following the signing of a host country agreement on 15 October 2008. In line with this agreement, OGCCR was set up as an independent office mandated to deliver technical cooperation assistance to the six Gulf Cooperation Council (GCC) countries: Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and the UAE. ROMENA remains responsible for the remaining countries in the region. In addition to its headquarters in Cairo, ROMENA has 10 programme offices in Algeria, Iraq, Jordan, Lebanon, Libya, Morocco, Palestine, Sudan, Tunisia and Yemen.

4. The 2023-2028 regional framework for the Arab States serves as UNODC's overarching strategic framework for the MENA region and governs cooperation between UNODC, the 18 participating Member States, and the League of Arab States. The regional framework outlines six focus areas: (a) balanced approach to drug control; (b) strengthening the response to organized crime; (c) combating trafficking in persons and smuggling of migrants; (d) action against corruption and financial crime; (e) preventing and countering terrorism and violence; and (f) strengthening crime and violence prevention and criminal justice. In addition, the UNODC strategic partnership with the GCC Countries provides a framework for cooperation in tandem with the 2023 memorandum of understanding (MOU) between UNODC and the GCC Secretariat.

5. UNODC delivers technical cooperation through a combination of global, regional and country programmes. Global programmes address Member States' priorities that require coordinated action at the international and/or interregional levels. Regional and country programmes address regional and country level priorities identified locally with the support and guidance of donors and recipient countries. The consolidated portfolio of UNODC in the MENA region for regional, country, and global programmes totaled $90.9 million for the period January 2023 to September 2025.

Table 1: ROMENA and OGCCR expenditures for January 2023 - September 2025 (amounts in $ '000)

Year	Country and regional programmes		Global Programmes	Total
	ROMENA	OGCCR		
2023	17,532	2,203	12,827	32,562
2024	16,442	2,920	14,876	34,238
2025	10,103	2,245	11,771	24,120
Total	**44,077**	**7,368**	**39,475**	**90,921**
Percentage	**49%**	**8%**	**43%**	**100%**

6. ROMENA is headed by a Regional Representative at the D-1 level reporting to the Director of the Division for Operations at UNODC Headquarters. OGCCR is headed by a Representative at the P-5 level, who reported to the UNODC Regional Desk under the Division for Operations. The current ROMENA and OGCCR Representatives were appointed in 2017 and 2010, respectively. OGCCR has no direct reporting line to the ROMENA Regional Representative. However, both offices shared the same cost centre in Umoja, which was under the overall responsibility of ROMENA.

7. As of June 2025, ROMENA had a total of 129 personnel, all funded from extrabudgetary resources, comprising 22 professional, 11 general service, 4 national officers, 13 United Nations Volunteers (UNVs) and 79 service contractors. OGCCR had a total of 28 personnel, also funded from extrabudgetary resources, comprising 11 professional, 6 general service, 1 national officer, 2 UNVs, and 8 service contractors. In addition, as of June 2025, ROMENA and OGCCR had 54 and 8 short-term consultants, respectively.

8. ROMENA and OGCCR used corporate platforms including Umoja (the core modules as well as the Integrated Planning, Management and Reporting (IPMR) solution), Inspira, and Office 365 as their information management systems for administrative and programmatic areas. In addition, ROMENA and OGCCR developed systems and spreadsheets to store information on technical cooperation activities for performance reporting and monitoring purposes.

9. Comments provided by UNODC are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of UNODC operations in the MENA region.

11. This audit was included in the 2025 risk-based work plan of OIOS due to the risk that potential weaknesses in the management of UNODC programmes and operations in the MENA region could have an adverse impact on the implementation of UNODC's mandate.

12. OIOS conducted this audit from October to February 2026. The audit covered the period from January 2023 to June 2025 and reviewed: (a) strategic planning; (b) programme management; and (c) the regulatory framework.

13. The audit methodology included: (a) interviews with key personnel and stakeholders; (b) review of relevant documentation; (c) assessment of data management systems and practices; (d) analytical review of data related to performance indicators, procurement, travel and payments; and (e) sample testing.

14. OIOS assessed the reliability of data related to ROMENA and OGCCR operations by: reviewing existing information about the data in Umoja, local systems, and spreadsheets; and interviewing personnel knowledgeable about the data. In addition, OIOS traced a random sample of data to source documents. Based on the assessment, OIOS determined that the data were sufficiently reliable for the purpose of addressing audit objectives.

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

III. AUDIT RESULTS

A. Strategic planning

<u>There was a strategically aligned regional framework</u>

16. The 2023-2028 regional framework for the Arab States was developed by ROMENA and OGCCR in coordination with the League of Arab States and relevant headquarters offices. It was reviewed by the UNODC Programme Review Committee and approved by the Secretary of the League of Arab States and the UNODC Executive Director in March 2023. The regional framework is aligned with Agenda 2030, the UNODC Strategy 2021-2025, the UNODC Strategic Vision for Africa 2030, and United Nations system priorities. It frames how UNODC will strengthen, prioritize, customize, and deliver support to the Arab region, in alignment with UNODC's mandates and areas of expertise; and lays out a roadmap to guide UNODC programming.

17. The ROMENA and OGCCR programmes of work were derived from the regional framework and the United Nations Sustainable Development Cooperation Frameworks for the respective countries, together with other regional priorities. Four representatives of United Nations country teams (UNCTs) interviewed by OIOS confirmed ROMENA and OGCCR's involvement in UNCT activities.

18. ROMENA submitted annual reports, summarizing achievements by focus area to the League of Arab States. The annual reports covered results of ROMENA, OGCCR and the global programmes. Oversight was provided through the Steering and Follow-up Committee of the League of Arab States, which reviewed progress and issued recommendations. A mechanism for monitoring the implementation of the recommendations was in place. Both Offices had enterprise risk registers that were updated in 2025.

<u>While ROMENA's governance arrangements and oversight mechanisms were well established, OGCCR mechanisms needed to be clarified and formalized</u>

19. To operationalize the 2023-2028 regional framework, ROMENA and OGCCR used programmatic documents that were recorded in IPMR for planning and monitoring purposes. ROMENA had five programmes covering trafficking, corruption, drug control, criminal justice, and youth empowerment, while OGCCR had one overarching programme covering all areas.

20. ROMENA's programmatic documents and related oversight mechanisms were well established. From 2023 to 2025, ROMENA conducted six programme evaluations of closed and ongoing programmes and established a system to track the implementation of related recommendations. Further, in May 2024, UNODC conducted an inter-divisional support mission to ROMENA and issued 45 recommendations covering programmatic, operational, and administrative aspects. ROMENA and UNODC headquarters were tracking the implementation of the recommendations.

21. The 2023 MOU with the GCC Secretariat required the establishment of a formal governance mechanism through bilateral meetings held at least twice a year to review OGCCR progress. Although a formal governance mechanism was not established, OGCCR maintained regular engagements with GCC Member States and the GCC Secretariat-General and submitted annual activity reports to the host country by October each year. During the audit, both the host country and the GCC Secretariat expressed readiness to establish a formal governance mechanism and formalize annual reporting with the GCC Secretariat as the main counterpart.

22. The OGCCR programme document (AREU51) was originally developed in January 2009 and repeatedly extended, with the most recent approved revision extending it to March 2026. AREU51 included all elements required by the programme template, including a stakeholder and context analysis, links to United Nations Sustainable Development Cooperation Frameworks, a budget, and a logical framework for the proposed interventions. However, the logical framework was outdated and not aligned with the thematic areas of the 2023-2028 regional framework and the 2022 strategic partnership with the GCC countries. This made it difficult for OGCCR to report and demonstrate how its activities contributed to the objectives set of the two strategies. Further, AREU51 did not include an evaluation plan, and no comprehensive evaluation of the programme had been conducted during its 15-year duration.

23. At the time of the audit, OGCCR had initiated a revision of AREU51, to extend it through 2026 and indicated that it would undertake a comprehensive update to align it with the GCC countries' thematic priorities.

(1) The UNODC Office for the Gulf Cooperation Council Region should: (a) consult the Gulf Cooperation Council Secretariat to clarify and formalize the governance mechanisms required under the memorandum of understanding; and (b) finalize the revision of its programmatic document (AREU51).

UNODC accepted recommendation 1 and stated that OGCCR would consult with the Division for Operations on the steps needed to clarify and formalize the governance mechanism with the GCC Secretariat. The functional area covered by AREU51 was amended in the last project revision approved in March 2026, and the document extended until 31 March 2027. Under the guidance of the Division for Operations, OGCCR will work towards finalizing the review of the new programmatic document.

The basis for measuring performance was not appropriately established

24. UNODC results-based management standards require programmes to identify indicators with defined baselines, implement consistent risk management practices, and track gender-disaggregated data to support accountability and evidence-based decision-making. ROMENA, with guidance and support from the Strategic Planning and Inter-Agency Affairs Unit, developed logical frameworks and performance metrics for regional programmes and reported on their performance against the established indicators in IPMR and in annual performance reports.

25. OIOS reviewed the logical frameworks of three of the five ROMENA regional programmes and observed that all baselines were uniformly set to zero, including indicators where prior activities or achievements existed. For example, baseline values for indicators related to ratification of the United Nations Convention against Transnational Organized Crime and the Trafficking in Persons and Smuggling of Migrants Protocols were recorded as zero despite prior documented progress. This practice results in inaccurate representation of the starting points for assessing progress. Also, indicators and targets were not disaggregated by sex, age, or vulnerability categories, despite programme objectives emphasizing human rights, and gender and inclusivity mainstreaming. ROMENA indicated that it needed guidance from the Strategic Planning and Inter-Agency Affairs Unit at headquarters on incorporating gender-disaggregated indicators.

26. In addition, the depth and granularity of risk registers within regional programme logical frameworks varied significantly. Some documented risks only at the goal level, while others did so at the output and activity levels resulting in uneven analysis and mitigation planning. The IPMR logical framework structure requires risks to be defined at the lowest outcome/output level.

(2) The UNODC Regional Office for the Middle East and North Africa should, with the support of the Strategic Planning and Inter-Agency Affairs Unit, review and update its regional programmes' logical frameworks to ensure that they incorporate adequate basis for measuring performance, including appropriately disaggregated indicators, baselines and targets, as well as consistent risk analysis.

UNODC accepted recommendation 2 and stated that ROMENA would undertake a comprehensive revision of regional programmes, subject to the approval of the Strategic Planning and Inter-Agency Affairs Unit.

<u>Actions were being taken to strengthen fundraising and communication strategies</u>

27. Although the 2023–2028 regional framework provides a unified strategic vision for UNODC's work in the MENA region, UNODC did not establish regional fundraising strategies, policies, or guidelines to support its operationalization. ROMENA and OGCCR pursued fundraising independently, without formal coordination arrangements or documented donor mapping. ROMENA's 2025-2026 enterprise risk register flagged the reduction of funding from traditional donors as a medium risk and proposed mitigation measures such as enhanced engagement with GCC partners, increased visibility efforts, and promotion of national and in-kind contributions. However, without formal strategies, these measures lacked a structured pathway for implementation.

28. The 2024 inter-divisional support mission confirmed the fundraising related gaps and recommended the development of coordinated fundraising strategies for ROMENA and OGCCR, strengthened engagement with regional and middle-income countries, and clearer definition of OGCCR's role in resource mobilization with GCC donors, as part of a coherent regional fundraising approach. Despite preliminary discussions between ROMENA and OGCCR, no concrete progress had been made toward a joint fundraising approach. As implementation of the 2024 inter-divisional support mission recommendations was still ongoing at the time of the audit, and in view of the forthcoming OIOS audit of resource mobilization at UNODC, OIOS did not raise a recommendation on the issue.

29. Similarly, there were gaps in communication strategies and practices. ROMENA used several social media platforms and a website to regularly update content and consistently used hashtags and keywords across all channels. OGCCR, by contrast, did not have a dedicated webpage and only maintained an X account. Therefore, ROMENA's website and social media platforms served as the main channels for regional communication, although achievements of OGCCR and those of locally implemented global programmes were inconsistently reflected on the platforms. In 2024 and 2025, OGCCR contacted UNODC headquarters to develop a regional website, but the initiative stalled due to resource constraints. ROMENA and OGGCR acknowledged the gaps and following the audit, agreed to strengthen their communication frameworks and coordination arrangements to ensure coherent and comprehensive messaging.

<u>The absence of a corporate strategy for rapid deployment in conflict and post-conflict countries may affect timeliness and effectiveness of responses to conflict and humanitarian crises</u>

30. ROMENA operates in a region affected by conflict and humanitarian crises, including recent escalations in Palestine/Gaza, Lebanon, Syria, Yemen, and Sudan. These conditions weaken institutions, undermine the rule of law, and create environments conducive to organized crime, corruption, terrorism, and illicit drug economies, areas central to UNODC's mandate.

31. UNODC relied on ad hoc solutions to participate in United Nations-wide humanitarian and early recovery responses, which risked delaying engagement and reducing the effectiveness of its support. The 2024 inter-divisional support mission report addressed this issue and recommended exploring options for

flexible seed funding to ensure rapid surge capacity and enable early planning and systematic response. UNODC closed this recommendation in 2025 when surge capacity funds were allocated for Syria. However, at the time of the audit, there was no clear action plan for developing a strategy to guide engagement in conflict and post conflict countries, including the establishment of appropriate arrangements for surge capacity financing.

32. ROMENA's past surge deployments illustrate the value of timely intervention in fragile contexts. In Iraq, a Senior Programme Coordinator deployed in 2019 maintained UNODC's presence, secured high-level engagement, and integrated UNODC into United Nations coordination frameworks. ROMENA explained that this modest investment on staff costs of $447,000 generated significant returns, with annual delivery exceeding $3 million during 2023 to 2025. Similarly, in Syria, a 2025 surge investment facilitated participation in United Nations planning and initiated country dialogue on trafficking of a common illegal stimulant drug (Captagon), border security, prison reform, and research partnerships.

33. In the absence of a corporate strategy for conflict and post-conflict countries engagement, ROMENA drafted a concept note for engagements in Lebanon and Palestine. ROMENA also identified lessons learned from the two surge experiences. However, without appropriate corporate strategies that include institutionalized funding mechanisms, UNODC's ability to respond swiftly and sustain engagement in conflict and post-conflict countries remains limited.

(3) UNODC should establish a standardized mechanism for rapid deployment of surge capacity and start-up financing in conflict and post-conflict countries, drawing from lessons learned in the Regional Office for the Middle East and North Africa and other field offices.

UNODC accepted recommendation 3 and stated that the Division for Operations would draft a document covering the substantive aspects of establishing a rapidly deployable pool of managers/experts, including from the Divisions of Treaty Affairs and for Policy Analysis and Public Affairs. Consultations with the Division for Management will be essential for establishing the start-up financing. It is expected that the document will be discussed with the Office of the Executive Director and reviewed by the Executive Committee.

B. Programme management

Inadequate coordination mechanisms with global programmes

34. Global programmes accounted for around 43 per cent of all UNODC's interventions in the MENA region, including GCC countries and 33 per cent of staff for the 2023-2025 period. Global programmes were implemented through personnel who reported both to the regional representatives and to global programme managers at headquarters. ROMENA, OGCCR and the global programmes each developed their own concept notes for fundraising purposes. Effective coordination is therefore essential for efficiency, coherent donor engagement, and unified technical delivery.

35. The UNODC management instruction on the development, approval and revision process for programmes and projects (MI/DEV/2025) requires managers of new global programmes to consult field offices and relevant programme managers throughout the development process to ensure that the proposed initiatives match the realities on the ground. In addition, following recommendations made in the OIOS review of recurring recommendations pertaining to the UNODC management of field offices (Report 2020/019), UNODC implemented several other measures to strengthen coordination including mainstreaming regional strategies that integrate global and local support, revising programme approval

instructions to involve all divisions, and issuing guidance clarifying headquarters and field offices fundraising roles.

36. Despite these improvements, there were coordination issues between ROMENA and the global programmes implemented in the region. The existing corporate guidance did not cover some operational level issues, such as definition of mutual responsibilities, arrangements for sharing costs, and structured coordination mechanisms, which are best addressed at the operational level. In the absence of such operational level coordination mechanisms, there was a risk of fragmented engagement, which could confuse donors, undermine UNODC's credibility, and create inefficiencies in resource mobilization.

37. To address this and some cost-sharing issues, ROMENA drafted a guidance document requiring all grants concept notes to undergo centralized review by the ROMENA Deputy Representative and Operations Manager before any donor engagement. Although the guidance document had not yet been formally finalized, it was applied in practice. However, its implementation generated concerns and complaints from global programmes regarding the scope of the Representative's authority to clear concept notes and the cost-sharing modality proposed in the guidance.

38. Other documented complaints on coordination included: global programmes engaging donors without informing regional managers; lack of consultations in the development of proposals; duplication of activities; and perceived unequal treatment of field-based global programme staff in the assignment of country responsibilities. These issues underscore the need for stronger coordination mechanisms at the local level.

(4) UNODC should guide and support the Regional Office for the Middle East and North Africa and managers of global programmes operating in the region to agree on operational arrangements such as standard cost-sharing modalities and coherent coordination mechanisms.

UNODC accepted recommendation 4 and stated that in recognition of the corporate nature of this matter, the Financial Resources Management Service (FRMS) would lead the standardized budget planning mechanism to ensure that all relevant administrative and operational costs are included in donor funding proposals.

<u>There were ongoing efforts to establish a centralized dashboard for technical cooperation activities</u>

39. With total expenditure on technical cooperation projects amounting to $91 million for the period January 2023 to September 2025, ROMENA and OGCCR implemented a large volume of technical cooperation activities such as capacity-building initiatives, provision of equipment and software to relevant government departments, legislative and data collection support, and advisory services. They collected data on implementation activities via IPMR as required. However, IPMR lacked functionalities to summarize key activities and provide multi-year trend analyses or disaggregation by gender, role, or geography. In 2024 alone, ROMENA estimates that it trained over 6,500 criminal justice practitioners and provided technical assistance services to 1,500 individuals. However, this data remained fragmented across various reports and cumulative figures were not readily available.

40. Both ROMENA and OGCCR recognized the gap in reporting tools and have tried ad hoc solutions. ROMENA developed a spreadsheet for annual performance reporting in 2025, while OGGCR had a spreadsheet-based tracking tool which it has been using since 2019. However, these tools have yet to meet their information needs to support strategic planning and evidence-based decision-making. The gaps in data collection and analysis tools were also noted in the OIOS audit of the UNODC Regional Office for Eastern Africa (Report 2024/050) and UNODC has indicated that it was exploring the possibility of

standardized monitoring tools to capture and process data related to capacity-building and other technical cooperation activities. The implementation of this recommendation is ongoing.

<u>The lack of corporate guidance on development of capacity-building and training of trainers modules led to inconsistent and ad-hoc practices</u>

41. Capacity-building is a core component of the technical cooperation responsibilities of both ROMENA and OGCCR. In 2024, ROMENA delivered more than 100 training events with over 9,000 participants and between 2020 and 2024, OGCCR reported organizing more than 350 training activities, reaching over 19,000 participants across the Gulf region and beyond.

42. Both offices established good practices in planning and delivering capacity-building activities such as involvement of various stakeholders during the design stage; promotion of training of trainers (ToT) programmes; partnerships with academies and universities to support sustainability; and use of pre- and post-training surveys. Donor and end-beneficiary representatives interviewed during the audit confirmed their appreciation of ROMENA's and OGCCR's professionalism in delivering capacity-building activities.

43. However, neither Office had a central repository of adopted training curricula or a database of qualified trainers who had completed the ToT programmes that could be relied on by Member States. OGCCR had taken steps to standardize training development and adopted guidelines for development of ToT programmes covering aspects such as participant selection criteria, minimum qualifications, methodology, assessment, and certification for trainers, but ROMENA had not standardized or formalized its practices. As a result, there were variations in practices and quality as evidenced by OIOS' review of eight recent training curricula across three of the ROMENA regional programmes. These included: (a) six curricula that did not describe the evaluation or assessment methodology to be used; (b) four curricula that were not formally approved by the programme head; and (c) varying practices in administering pre- and post-training surveys, affecting the timeliness of responses, and the aggregation, comparability and sharing of results.

44. Since UNODC has not yet developed corporate guidance on training and given that both ROMENA and OGCCR already have good practices that could be standardized, the two offices could coordinate with relevant headquarters offices including the Strategic Planning and Inter-Agency Affairs Unit and Independent Evaluation Section to consolidate and formalize these practices to ensure efficiency and consistency.

(5) UNODC should mandate relevant headquarters sections and units to coordinate with the Regional Office for the Middle East and North Africa and the Office for the Gulf Cooperation Council Region to identify best practices and establish standardized guidance and tools for the design, approval, and assessment of capacity-building and training of trainers training modules, including a repository of curricula.

UNODC accepted recommendation 5 and stated that the Division for Operations would facilitate the coordination between ROMENA and OGCCR and relevant global programmes to review procedures for the design, approval and assessment of technical assistance tools. ROMENA and OGCCR are ready to support the review and development of the standardized guidance and tools, building on their existing standing operating procedures and good practices that were noted by the auditors.

<u>Need for guidance on dual-purpose equipment and software contributions to end beneficiaries</u>

45. OIOS reviewed the mainstreaming of human rights and gender across the ROMENA programme portfolio and found that institutional arrangements and programme-level practices were largely in place.

ROMENA had appointed a regional gender focal point and designated country-level focal points; gender considerations were reflected across the programme portfolio, with staff demonstrating a clear commitment to gender mainstreaming; and staff were also aware of the requirements of the Human Rights Due Diligence Policy (HRDDP) and regularly consulted with the local Office of the High Commissioner for Human Rights or the Resident Coordinator's Office prior to engaging with national authorities.

46. However, OIOS noted the absence of corporate guidance for identifying and managing dual-purpose equipment contributions to end beneficiaries (such as contributions of technology or software with legitimate law enforcement uses but potential military or surveillance applications). Such guidelines are necessary to mitigate the risk of misuse of items provided to end beneficiaries. OIOS review, in collaboration with ROMENA, of three cases of dual-purpose software transferred to a law enforcement agency in 2024 showed that although standard handover agreements were signed, they contained only general clauses on intended use and lacked explicit HRDDP references or safeguards tailored to dual-purpose items. The UNODC legal officer echoed these concerns. In the absence of United Nations Secretariat guidance on the definition of dual-purpose equipment and the due diligence requirements for such contributions, interim UNODC guidance is needed to ensure adequate due diligence and strengthened institutional oversight.

(6) UNODC should develop corporate guidance for identifying, reporting and managing dual-purpose equipment and software contributions to end beneficiaries, in line with the Human Rights Due Diligence Policy principles and best practices.

UNODC accepted recommendation 6 and stated that the Division for Treaty Affairs would provide technical expertise and coordinate internally with relevant colleagues to develop the guidance, which will be submitted for management clearance. The Division for Policy Analysis and Public Affairs will incorporate this aspect into the Programme Review Committee review process to ensure that projects and programmes involving the handover of equipment are reviewed prior to approval.

C. Regulatory framework

There were some shortcomings in business continuity planning

47. Enterprise risk management (ERM) provides a structured approach to identifying and managing risks to organizational objectives, while business continuity planning (BCP) facilitates the continuity of critical operations during disruptions, and forms part of broader business continuity management. All Secretariat entities are required to maintain a BCP that identifies time-critical services, assigns responsibilities, defines continuity measures, and is regularly tested.

48. While both offices had recently approved new risk registers, there were shortcomings in the BCP and the use of SharePoint. ROMENA had an information technology (IT) focal point who oversaw IT and inventory responsibilities for both offices. The Office maintained a structured inventory of all IT hardware and software and had established systems that enabled regional staff to operate remotely through SharePoint. OIOS confirmed the consistent use of SharePoint in ROMENA for document management. However, the ROMENA BCP remained in draft form and had not been tested beyond the COVID-19 period.

49. OGCCR had also not finalized its BCP. At the time of the audit the draft had been circulated for comments. Further, document management practices at OGCCR were inconsistent, with files stored across individual OneDrive accounts, units' SharePoint folders, and in some cases, private laptops. The assigned SharePoint folders were not being properly utilized. These weaknesses were compounded by the absence

of a dedicated IT focal point for OGCCR and the fact that the ROMENA IT focal point had never visited OGCCR. Consequently, onsite IT support was limited.

> **(7) UNODC should guide the Regional Office for the Middle East and North Africa and the Office for the Gulf Cooperation Council Region to: (a) finalize and test their business continuity plans; and (b) standardize the use of SharePoint and corporate information technology platforms to strengthen operational continuity, data security, and resilience.**
>
> *UNODC accepted recommendation 7 and stated that ROMENA and OGCCR would review the status of all business continuity plans by the end of 2026 and identify areas to be moved to SharePoint during quarter 4 of 2026 for rollout during 2027.*

Gaps in procurement and travel review processes

50. As cost centre owner, ROMENA manages and oversees a high volume of financial and operational transactions. Between January 2023 and July 2025, it issued 1,753 purchase orders totaling approximately $34.5 million ($33.0 million for ROMENA and $1.5 million for OGCCR) and processed 4,483 commercial airline travel requests amounting to $6.98 million.

51. OIOS reviewed 25 high-value procurement cases above the low-value acquisition (LVA) threshold ($10,000) and 50 cases below the LVA threshold, totaling $7 million and representing around 20 per cent of the purchase orders processed by ROMENA in the period 2023-2025. The review showed that compliance with key procurement manual requirements needed strengthening. For example, of the 25 high-value cases reviewed, signed and dated evaluation matrices and statements of award were missing in 8 cases and 4 cases did not have the statement of award attached in Umoja. In addition, in 5 instances relating to 11 LVA cases reviewed, there was indication of potential splitting to bypass competitive bidding requirements. ROMENA attributed this to late confirmation of participants, but this justification was not documented in the procurement files.

52. With regard to travel, about $3.6 million (66 per cent of the total $6.98 million travel expenditure) was for external meeting participants, with the remainder for staff and affiliate personnel. OIOS reviewed the internal controls for the verification of external participants' attendance and payments of daily subsistence allowance (DSA) for five training events, and noted that: (a) around 20 per cent of 1,544 personnel travel requests were submitted less than the required 21 days before travel date, and had no justification documented in Umoja; (b) 24 external meeting participants had duplicate index numbers due to inadequate checks before creating new travel profiles for different events; and (c) 369 travel requests had pending expense reports totaling $459,600, with 28 per cent outstanding since 2023–2024. This was largely attributed to delays by responsible staff in processing expense reports in Umoja and highlights the need to strengthen review and follow-up mechanisms for outstanding expense reports.

> **(8) The UNODC Regional Office for the Middle East and North Africa should strengthen its review and monitoring mechanisms to ensure that all supporting documents and justifications for procurement are reflected in Umoja.**
>
> *UNODC accepted recommendation 8 and stated that that ROMENA developed and implemented a checklist of documents to be uploaded for the various processes in Umoja in May 2026.* Based on action taken by ROMENA, this recommendation is closed.
>
> **(9) The UNODC Regional Office for the Middle East and North Africa should strengthen its review and follow-up mechanisms to ensure that all supporting documents and justifications**

for travel are reflected in Umoja and that travel expense reports are closed, in a timely manner.

UNODC accepted recommendation 9 and stated that the ROMENA Regional Representative would continue issuing regular reminders on compliance with travel procedures.

New arrangements for in-house recruitment were introduced in 2026

53. OIOS reviewed 14 recruitment cases for service contractors and consultants and found gaps including: (a) low response rates to vacancy announcements with only 1 applicant in 9 out of the 14 cases reviewed; (b) missing performance evaluations in 9 cases; and (c) no evidence of reference checks in 13 cases. As of January 2026, UNODC discontinued the use of a service provider for local consultant recruitment and established new corporate recruitment procedures under UNODC management. As the control framework under UNODC will be different, OIOS did not raise a specific recommendation on recruitment.

Gaps in property management

54. As of June 2025, ROMENA had 49 items of capitalized property and equipment valued at $2,023,332 and 572 non-capitalized equipment valued at $984,358. Between 2023 and 2025, ROMENA donated assets and equipment amounting to $5.36 million to end beneficiaries. In line with UNODC's policies and guidelines for items purchased for end beneficiaries, the items were initially recorded in the property and equipment Umoja records and processed as write-offs once they were transferred to the end beneficiaries and the handover documents were duly signed. The last physical inventory was completed in April 2025. During fieldwork, OIOS visited one end beneficiary site and verified that donated equipment was installed, in use, and recorded in the institution's registers.

55. However, the review of property management controls identified several issues:

(a) No insurance coverage was available for four vehicles in Iraq.

(b) There was no evidence of all-risk insurance coverage of the Cairo office prior to December 2025 as required by the lease, and unclarity on whether ROMENA should insure its own property or rely on self-insurance.

(c) There was no record in Umoja of three vehicles donated by other United Nations agencies in June 2025, June 2023, and October 2021 that were identified during the physical inventory exercise, as their values had not been determined by FRMS.

(d) Completion of handover documents for donations to end beneficiaries was inconsistent: some handover documents included purchase order numbers, others manufacturer serial numbers, and only some listed Umoja equipment numbers, limiting audit trail reliability.

(10) The UNODC Regional Office for the Middle East and North Africa, as cost centre owner, should take measures to strengthen property management controls to ensure all items, including those managed by the Office for the Gulf Cooperation Council Region, are promptly insured where applicable, property records in Umoja are updated in a timely manner, and the use of Umoja equipment numbers in donation handover documents is standardized.

UNODC accepted recommendation 10 and stated that ROMENA would share the new handover documents reflecting the requirement for equipment numbers. OGCCR is ready to contribute to its implementation in close coordination with ROMENA.

Deficiencies in administrative arrangements relating to cost centre and full-cost recovery

56. The current arrangement where ROMENA and OGCCR share a single cost centre (13443) managed by ROMENA created some operational and strategic challenges for both offices. OGCCR's visibility and understanding of its financial situation were limited, making it difficult for OGCCR to isolate its specific data such as the size of global programmes in the countries it covers even though it provided them with operational support, open commitments, travel, and procurement transactions.

57. For ROMENA, an additional challenge was that it was formally accountable for Umoja processes performed by OGCCR but lacked full visibility into the transactions and operations. For example, ROMENA was not aware of all donated right-to-use items received by OGCCR. While OGCCR reported the two vehicles received in the annual report to the Division for Operations, they were not disclosed to ROMENA or FRMS and were therefore not reflected in UNODC's financial statements as required.

58. OIOS observed additional challenges related to the charging of full cost recovery (FCR) at UNODC, and distribution of the related FCR income as noted below:

(a) In 2014, the Division for Operations decided to exempt UAE contributions received under AREU51 from FCR charges, given that its main purpose was to provide administrative support to grow and coordinate the UNODC technical assistance portfolio in the Gulf region. However, this exemption was subsequently extended to all substantive grants provided by UAE and other donors under AREU51, without a formal decision authorizing it. Between 2023-2025 other donors contributed around $6.2 million to AREU51 leading to a shortfall of approximately $285,000 in FCR charges based on the 2025 ROMENA FCR rate. As FCR costs are shared among programmes in the region, the exemption led to other programmes paying a higher share.

(b) There was no guidance on how to allocate FCR income between ROMENA and OGCCR based on actual services provided. This led to some ad hoc cost recovery arrangements where OGCCR applied additional cost recovery fees to some global programmes to compensate for its services.

59. Following a recommendation raised in the October 2023 inter-divisional meeting held in Vienna, OGCCR implemented a roadmap to strengthen its administrative capacity and acquire Umoja roles with a view to establishing a separate cost centre. At the time of the audit, OGCCR had become independent for all Umoja roles except two (procurement above $10,000 and property management). However, no final decision has been taken regarding the establishment of a separate cost centre for OGCCR or alternative operational arrangements to address the challenges and issues noted above. UNODC needs to address this issue to ensure clear accountability, operational efficiency, and adequate financial information for each office.

(11) UNODC should review administrative arrangements between the Regional Office for the Middle East and North Africa and the Office for the Gulf Cooperation Council Region including: (a) assessing risks and opportunities of having separate or single cost centres and centralization of administrative services; and (b) ensuring clear and proper application of cost recovery to all programmes.

UNODC accepted recommendation 11 and stated that the Division for Operations would resume the analytical work and SWOT (strengths, weaknesses, opportunities, and threats) analysis done in 2023-2024, including application of FCR, in coordination with Division for Management and other divisions.

IV. ACKNOWLEDGEMENT

60. OIOS wishes to express its appreciation to the management and staff of UNODC 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 the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	The UNODC Office for the Gulf Cooperation Council Region should: (a) consult the Gulf Cooperation Council Secretariat to clarify and formalize the governance mechanisms required under the memorandum of understanding; and (b) finalize the revision of its programmatic document (AREU51).	Important	O	Receipt of the revised programmatic document for OGCCR, and evidence of action taken to establish a formal governance mechanism with the GCC Secretariat.	31 March 2027
2	The UNODC Regional Office for the Middle East and North Africa should, with the support of the Strategic Planning and Inter-Agency Affairs Unit, review and update its regional programmes' logical frameworks to ensure that they incorporate adequate basis for measuring performance, including appropriately disaggregated indicators, baselines and targets, as well as consistent risk analysis.	Important	O	Receipt of updated logical frameworks.	30 June 2027
3	UNODC should establish a standardized mechanism for rapid deployment of surge capacity and start-up financing in conflict and post-conflict countries, drawing from lessons learned in the Regional Office for the Middle East and North Africa and other field offices.	Important	O	Receipt of the UNODC strategy for rapid deployment in conflict and post-conflict countries.	31 December 2026

[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.
[3] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[4] Date provided by UNODC in response to recommendations.

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
4	UNODC should guide and support the Regional Office for the Middle East and North Africa and managers of global programmes operating in the region to agree on operational arrangements such as standard cost-sharing modalities and coherent coordination mechanisms.	Important	O	Receipt of details of operational arrangements for ROMENA and global programmes operating in the MENA region.	30 June 2027
5	UNODC should mandate relevant headquarters sections and units to coordinate with the Regional Office for the Middle East and North Africa and the Office for the Gulf Cooperation Council Region to identify best practices and establish standardized guidance and tools for the design, approval, and assessment of capacity-building and training of trainers training modules, including a repository of curricula.	Important	O	Receipt of standard guidance and tools for the design, approval and assessment of capacity-building and ToT training modules.	30 June 2027
6	UNODC should develop corporate guidance for identifying, reporting and managing dual-purpose equipment and software contributions to end beneficiaries, in line with the Human Rights Due Diligence Policy principles and best practices.	Important	O	Receipt of corporate guidance on dual-purpose equipment and software contributions to end beneficiaries.	20 January 2027
7	UNODC should guide the Regional Office for the Middle East and North Africa and the Office for the Gulf Cooperation Council Region to: (a) finalize and test their business continuity plans; and (b) standardize the use of SharePoint and corporate information technology platforms to strengthen operational continuity, data security, and resilience.	Important	O	Receipt of: (a) evidence of finalization and testing of BCPs; and (b) details of action taken to standardize the use of SharePoint and corporate information technology platforms.	31 December 2026
8	The UNODC Regional Office for the Middle East and North Africa should strengthen its review and monitoring mechanisms to ensure that all supporting documents and justifications for procurement are reflected in Umoja.	Important	C	Action completed	Implemented

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
9	The UNODC Regional Office for the Middle East and North Africa should strengthen its review and follow-up mechanisms to ensure that all supporting documents and justifications for travel are reflected in Umoja and that travel expense reports are closed, in a timely manner.	Important	O	Receipt of action taken to strengthen review and monitoring mechanisms for travel.	31 December 2026
10	The UNODC Regional Office for the Middle East and North Africa should, as cost centre owner, take measures to strengthen property management controls to ensure all items, including those managed by the Office for the Gulf Cooperation Council Region, are promptly insured where applicable, property records in Umoja are updated in a timely manner, and the use of Umoja equipment numbers in donation handover documents is standardized.	Important	O	Receipt of details of action taken to strengthen property management.	31 December 2026
11	UNODC should review administrative arrangements between the Regional Office for the Middle East and North Africa and the Office for the Gulf Cooperation Council Region including: (a) assessing risks and opportunities of having separate or single cost centres and centralization of administrative services; and (b) ensuring clear and proper application of cost recovery to all programmes.	Important	O	Receipt of the results of the review of administrative arrangements between ROMENA and OGCCR.	31 December 2027

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Management Response

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Management Response

Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNODC Office for the Gulf Cooperation Council Region should: (a) consult the Gulf Cooperation Council Secretariat to clarify and formalize the governance mechanisms required under the memorandum of understanding; and (b) finalize the revision of its programmatic document (AREU51).	Important	**Yes**	(a) Representative, OGCCR (b) Deputy Representative, OGCCR and Project Coordinator, OGCCR	(a) 31 December 2026 (b) New programme vehicle to be approved by 31 March 2027	(a) OGCCR to consult with DO on the steps needed to clarify and formalize the governance mechanism with the GCC Secretariat. (b) The functional area was amended in the last project revision, approved in March 2026. AREU51 was extended until 31 March 2027. Under the guidance of DO, OGCCR will work towards finalizing the review of the new programmatic document.
2	The UNODC Regional Office for the Middle East and North Africa should, with the support of the Strategic Planning and Inter-Agency Affairs Unit, review and update its regional programmes' logical frameworks to ensure that they incorporate adequate basis for measuring performance including appropriately disaggregated indicators, baselines and targets, as well as consistent risk analysis.	Important	Yes	Deputy Representative, ROMENA with ROMENA Programme Coordinators	30 June 2027	A comprehensive revision of the Regional Programmes will be undertaken, subject to SPIA approval.

[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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Management Response

Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	UNODC should establish a standardized mechanism for rapid deployment of surge capacity and start-up financing in conflict and post-conflict countries, drawing from lessons learned in the Regional Office for the Middle East and North Africa and other field offices.	Important	Yes	Director Division for Operations, in coordination with OED	31 December 2026	DO will develop a draft covering substantive aspects of establishing a rapidly deployable pool of managers/experts (drawing on previous surge capacity initiatives in Syria, Iraq, Mozambique, Ecuador, etc.) including from DTA and DPA. For the start-up financing, consultations with DM will be essential. It is expected that the document will be discussed with OED and reviewed by ExCom.
4	UNODC should guide and support the Regional Office for the Middle East and North Africa and managers of global programmes operating in the region, as well as other offices, with a view to agree on operational arrangements such as standard cost-sharing modalities and coherent coordination mechanisms across the field office network.	Important	Yes	Chief FRMS with support from all Divisions including Field Offices	30 June 2027	Recognizing the corporate nature of this matter, FRMS will lead the standardized budget planning mechanism to ensure that all relevant administrative and operational costs are included in donor funding proposals.
5	UNODC should mandate relevant headquarters sections and units to coordinate with the Regional Office for the Middle East and North Africa and the Office for the Gulf Cooperation Council Region, and with the support of SPIA and IES, to identify best practices and establish standardized guidance and tools for the design, approval, and assessment of capacity-building and training of	Important	Yes	Representative, ROMENA and Representative, OGCCR, in coordination with DTA and DPA (SPIA and IES) with the facilitation of DO/RSAME	30 June 2027	DO/ RSAME to facilitate the coordination between ROMENA and OGCCR with relevant global programmes in DTA and DPA (SPIA and IES) and DO/BMB to review procedures for the design, approval and assessment of technical assistance tools. ROMENA and OGCCR are ready to support the review and

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Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	trainers training modules, including a repository of curricula.					development of the standardised guidance and tools, building on their existing SOPs and good practices that were noted by the auditors.
6	UNODC should develop corporate guidance for identifying, reporting and managing dual-purpose equipment and software contributions to end beneficiaries, in line with the Human Rights Due Diligence Policy principles and best practices.	Important	Yes	Human Rights Focal Point, with DO, DPA and DM and OED/Legal	20 January 2027	DTA will provide technical expertise and coordinate internally with the relevant colleagues to develop the guidance, which will be submitted for management clearance. DPA will incorporate this aspect into the Programme Review Committee (PRC) review process to ensure that projects and programmes involving the handover of equipment are reviewed prior to approval.
7	UNODC should guide the Regional Office for the Middle East and North Africa and the Office for the Gulf Cooperation Council Region to: (a) finalize and test their business continuity plans; and (b) standardize the use of SharePoint and corporate information technology platforms to strengthen operational continuity, data security, and resilience.	Important	Yes	(a) Operations Manager ROMENA and Project Coordinator (OGCCR) (b) Deputy Representative ROMENA, Operations Manager ROMENA, and Project Coordinator, OGCCR	(a) 31 December 2026 (b) 31 December 2026	OGCCR is ready to implement the recommendations. Both are currently in progress, with internal target date of 31 December 2026. (a) ROMENA will review the status of all Business Continuity Plans by end of 2026. (b) ROMENA will identify areas to be moved to SharePoint during the Q4 of

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						2026 and will roll it out during 2027
8	The UNODC Regional Office for the Middle East and North Africa should strengthen its review and monitoring mechanisms to ensure that all supporting documents and justifications for procurement are reflected in Umoja.	Important	Yes	Operation Manager, ROMENA	Implemented in May 2026.	ROMENA developed a checklist of documents to be uploaded for the various processes in Umoja, which has been implemented since May 2026.
9	The UNODC Regional Office for the Middle East and North Africa should strengthen its review and follow-up mechanisms to ensure that all supporting documents and justifications for travel are reflected in Umoja, and that travel expense reports are closed in a timely manner.	Important	Yes	Operation Manager, ROMENA	31 December 2026	The ROMENA Regional Representative will continue issuing regular reminders on compliance with travel procedures.
10	The UNODC Regional Office for the Middle East and North Africa, as cost centre owner, should take measures to strengthen property management controls to ensure all items, including those managed by the Office for the Gulf Cooperation Council Region, are promptly insured where applicable, property records in Umoja are updated in a timely manner, and the use of Umoja equipment numbers in donation handover documents is standardized.	Important	Yes	Operation Manager, ROMENA	31 December 2026	ROMENA will share the new handover documents reflecting the requirement numbers. OGCCR is ready to contribute to implementation in close coordination with ROMENA.
11	UNODC should review administrative arrangements between the Regional Office for the Middle East and North	Important	Yes	Director, Division for Operations in coordination and	(a) and (b): 31 December 2027	(a) and (b): DO will resume the analytical work and SWOT analysis done in 2023-2024,

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Audit of the United Nations Office on Drugs and Crime Regional Office for the Middle East and North Africa

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	Africa and the Office for the Gulf Cooperation Council Region including: (a) assessing risks and opportunities of having separate or single cost centres and centralization of administrative services; and (b) ensuring clear and proper application of cost recovery to all programmes.			consultation with DM, FRMS, DO/ROMENA and CPS		including application of FCR, in coordination with DM and other divisions.