INTERNAL AUDIT DIVISION

REPORT 2026/021

Audit of the culture transformation programme of the Office of Investment Management of United Nations Joint Staff Pension Fund

While the programme helped the Office of Investment Management advance its cultural transformation efforts since 2021, further improvement was needed in programme governance, accountability, resource management, and sustainability

17 August 2026
Assignment No. AS2024-801-01

Audit of the culture transformation programme of the Office of Investment Management of United Nations Joint Staff Pension Fund

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of culture transformation programme of the Office of Investment Management of United Nations Joint Staff Pension Fund. The objective of the audit was to assess whether the culture transformation programme of the Office of Investment Management (OIM) was effective at building a harmonious, high-performing and ethical environment in OIM. The audit covered the period from 1 January 2021 to 31 December 2025 and included the following areas of programme management: (i) strategic planning and governance; (ii) execution and change management; and (iii) evaluation and sustainability.

OIM demonstrated a sustained commitment to cultural transformation through culture assessments, leadership development, staff engagement initiatives, coaching programmes, and the creation of the Change Agent Network (CAN). However, the programme was not supported by a documented strategic and results framework with measurable performance indicators, and governance arrangements needed strengthening to enhance oversight and accountability. Furthermore, arrangements for institutionalizing successful CAN initiatives and ensuring the long-term sustainability of the programme had not been fully established.

OIOS made seven recommendations. To address issues identified in the audit, OIM needed to:

- Update and strengthen the Culture Transformation Programme's strategic and results framework.
- Strengthen strategic oversight of the Culture Transformation Programme by clarifying the role of the Senior Management Team in programme governance.
- Establish the segregation of programme management from procurement, invoicing, and performance evaluation of the external service providers for the Culture Transformation Programme in accordance with the Procurement Manual.
- Develop a multi-year budget framework for the Culture Transformation Programme.
- Establish a mechanism to monitor the implementation of survey-based action plans, with clearly assigned responsibilities and timelines.
- Institutionalize Change Agent Network initiatives by formally integrating mature initiatives into existing organizational processes and standard operating procedures to ensure sustained impact.
- Develop a sustainability roadmap to strengthen internal capacity, including enhancing second line functions and managerial capabilities and leveraging UN-system expertise to reduce reliance on external providers.

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

CONTENTS

Audit of the culture transformation programme of the Office of Investment Management of United Nations Joint Staff Pension Fund

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the culture transformation programme of the Office of Investment Management of United Nations Joint Staff Pension Fund.

2. The United Nations Joint Staff Pension Fund (UNJSPF or the Fund) was established in 1949 by the United Nations General Assembly to provide retirement, death, disability, and related benefits for staff of the United Nations and other member organizations. The investment of the Fund's assets is entrusted to the Secretary-General of the United Nations, supported by the Office of Investment Management (OIM), which manages the portfolio under the fiduciary responsibility of the Representative of the Secretary-General (RSG). OIM employs approximately 170 staff across a range of functional areas, including investments, risk and compliance, legal, strategic management, accounting, operations, information systems, data analytics, and business support.

3. In 2021, OIM initiated a cultural transformation programme (the programme) following an audit by the Office of Internal Oversight Services on the governance mechanisms and related processes in OIM (A/75/215), which identified weaknesses in organizational culture and recommended the implementation of a cultural transformation programme aimed at cultivating a harmonious, high-performing and ethical culture. The programme was designed to shift OIM's organizational culture from a set of identified problem behaviours toward a target culture characterized by openness, trust, decentralized decision-making, and ethical leadership. Table 1 shows the roadmap and activities that were planned by OIM at the initial stage of the programme.

Table 1: OIM Culture Transformation Programme — Implémentation Roadmap

Phase / Period	Focus	Key Activities
Phase 1 Oct–Nov 2020	**Information gathering**	Review the strategic plan, UN staff engagement survey results, and relevant OIOS audit findings to establish a baseline understanding of cultural challenges.
Phase 2 Nov–Dec 2020	**Pre-survey engagement**	Conduct a Leadership Dialogue, roll out the UN United to Respect programme, hold an all-staff townhall, and enlist Culture Advocates.
Phase 3 Jan–Feb 2021	**Culture survey and design**	Administer the first Leadership Culture Assessment (LCA); use results to develop a Culture Value Statement and team-level action plans.
Phase 4 Mar–Dec 2021	**Implementation**	Launch the Culture Transformation Programme; embed culture objectives in the senior management performance cycles; establish the Change Agent Network (CAN).
Phase 5 Jan–Mar 2022	**Follow-up and adjustment**	Conduct a follow-up LCA survey; adjust the programme based on staff feedback.
Phase 6 Apr 2022 onwards	**Continued implementation**	Continue implementation of revised programme, incorporating CAN workstreams; annual LCA surveys administered through 2024; Pulse survey introduced in 2025.

4. To support this work, OIM engaged a United Nations entity and adopted the UN leadership culture assessment (LCA), a survey-based diagnostic tool developed for the UN system by the UN entity in partnership with Private entity A, and the purpose of which is to measure how teams and organizations embody shared UN leadership behaviours and to provide a basis for behavioural and cultural change. OIM conducted four LCAs between 2021 and 2024 and one pulse survey in 2025.

5. Results from the initial LCAs led to the creation of the Change Agent Network (CAN) in 2021 to operationalize LCA action plans by engaging a volunteer group of staff members to champion culture initiatives and to experiment with new ways to reinforce positive behaviours. Beyond the LCA-based workstreams, OIM also included team-building sessions, coaching and training programmes by the UN entity, Private Entity B, and workshops delivered by Private Entity C and Private Entity D, all aimed at strengthening staff cohesion and fostering a unified organizational identity.

6. From 2021 to 2025, OIM expended a total of $3,130,507 on the implementation of the culture transformation programme, as shown in Table 2.

Table 2: Culture Transformation Programme Expenditure by Category, 2021–2025 ($)

Category	2021	2022	2023	2024	2025	Total
Culture surveys	105,674	51,537	232,502	176,385	9,500	575,598
Advisory services	71,557	26,034	37,319	69,085	—	203,995
Trainings/Workshops	—	—	293,075	129,071	87,504	509,650
Coaching sessions	328,205	5,940	166,337	607,849	347,136	1,455,467
CAN support	118,077	143,692	56,410	47,818	19,800	385,797
Total	**623,513**	**227,203**	**785,643**	**1,030,208**	**463,940**	**3,130,507**

7. In 2024, OIM developed its Strategic Plan 2025–2030, which commits the Office to continuing the programme through the end of the decade. The plan identifies organizational culture as a strategic enabler of OIM's investment mission and sets out a broad vision for a workplace that attracts and retains talent, operates with integrity, and sustains high performance across all functional areas.

8. In December 2024, the Programme Administration Office was renamed as the Strategic Management Office (SMO) placed under RSG. A new functional unit named Organizational Development and Cultural Transformation Unit was established within SMO alongside other strategic functions (Programme/Vendor Management and Strategic budget, and Organizational planning and Coordination). The Organizational Development and Cultural Transformation Unit has two professional staff members to support the programme.

9. Comments provided by OIM are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess the effectiveness of the culture transformation programme implemented by OIM to cultivate a harmonious, high-performing and ethical culture.

11. This audit was included in the 2024 risk-based work plan of OIOS due to the strategic importance of the programme and the risks to the achievement of UNJSPF's operational and strategic objectives should it fail to deliver the intended cultural change.

12. OIOS conducted this audit from February to April 2026. The audit covered the period from 1 January 2021 to 31 December 2025. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in programme management, including: (i) strategic planning and governance; (ii) execution and change management; and (iii) evaluation and sustainability.

13. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) sample testing of human resources data using a stratified sampling method. OIOS interviewed 39 OIM staff and administered a survey to assess how successfully the programme cultivated a harmonious, high-performing, and ethical culture (the survey response rate is 42 per cent, or 72 out of 170 staff).

14. OIOS assessed the reliability of data related to the Fund by: (a) reviewing existing information about the data and the system; and (b) interviewing the Fund's 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 was 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 and governance

<u>Need to strengthen the strategic and results framework</u>

16. To guide implementation of the cultural transformation programme, OIM prepared a presentation to staff in November 2020, identifying the cultural challenges facing the office and setting out the six-phase roadmap spanning October 2020 to April 2022 (see Table 1 above).

17. Subsequently, OIM implemented: the Extended Leadership Team (ELT) retreats in 2023 to align senior leadership commitment; a transition to pulse surveys in 2025; the development of a 2026 SMO Action Plan incorporating social events; and the institutionalization of selected CAN projects. These activities evidence OIM's commitment to sustaining the cultural transformation programme.

18. OIOS also noted, however, that the programme strategy and results framework had not been documented. The November 2020 presentation mentioned in paragraph 16 above did not define measurable outcomes or KPIs beyond survey participation rate and made no provision for monitoring or long-term sustainability of the programme. The 2026 SMO Action Plan, while providing useful near-term operational guidance, continues to define success through activity completion and participation targets such as "participation of at least 75 per cent of staff" rather than through measurable behavioural or organizational change.

19. In the absence of defined KPIs, programme effectiveness can be assessed only through indirect and qualitative evidence. While such evidence could indicate progress, it does not provide full assurance that the programme achieved its intended outcomes or that observed changes are sustainable. The OIOS survey found that staff rated OIM’s workplace culture at 5.6 out of 10, indicating that further gains are needed.

(1) OIM should update and strengthen the Culture Transformation Programme’s strategy and results framework by defining measurable outcomes and KPIs that are integrated into periodic management reporting.

OIM accepted recommendation 1 and stated that it will strengthen the Culture Governance Framework by refining programme objectives, expected outcomes, KPI and establishing periodic management reporting.

Need to strengthen strategic oversight of the programme

20. OIM developed its programme governance incrementally over four years, with implementation managed by SMO. The programme operated under a co-sponsorship structure involving the RSG, the Chief Operating Officer, and the Chief of SMO through 2024. While the ELT and Senior Management Team (SMT) retreats were introduced from 2023 to define expectations, reflect on survey results, and plan communication, these additions did not lead to a cohesive programme governance. The SMT, though engaged consultatively, did not function as a formal oversight or decision-making body for the programme. Strengthening and formalizing senior management oversight would enhance programme coherence and accountability for results.

(2) OIM should strengthen strategic oversight of the Culture Transformation Programme by clarifying the role of the Senior Management Team in programme governance, including clear accountability for oversight and regular review of progress, results, and risks.

OIM accepted recommendation 2 and stated that it will enhance the Culture Governance Framework clarifying the governance structure, roles and responsibilities, and accountabilities for the culture programme. Additionally, the framework will expand to include the oversight role of the Senior Management Team and establish a mechanism for regular review of the programme progress and risk.

B. Implementation and change management

Inadequate segregation of duties in management of external service providers for the programme

21. SMO held concurrent responsibilities for several related functions, including programme design and execution, budget preparation, and engagement of external service providers including certification of invoice payments in Umoja. It also conducted the performance evaluation of external service providers, following the transfer of the Programme and Vendor Management Unit under SMO in 2025. This accumulation of functions was inconsistent with the requirements of the Procurement Manual and prevented check and balance on the use of resources. OIM's own Target Operating Model study conducted in 2024 identified this issue and recommended transferring the invoice certification function to the Finance Unit.

22. OIOS also noted that OIM engaged four external service providers through waivers of competition approved by the Procurement Division. Periodic reassessment of provider cost and performance through structured market assessments or competitive solicitation could further strengthen accountability and value for money.

(3) OIM should establish the segregation of programme execution from the procurement, invoicing, and vendor evaluation functions in accordance with the Procurement Manual.

OIM accepted recommendation 3 and stated that effective 01 July 2026, the reporting structure was revised transferring Programme Management Office/Vendor Management Office (PMO/VMO) and invoicing functions from Strategic Management Office (SMO) to a newly formed team under the Chief Operating Officer.

Need to strengthen resource planning for the programme

23. OIM expended $3.13 million between 2021 and 2025 for the Culture Transformation Programme (see table 2 for details of yearly expenditures). While the OIM 2021 budget was approved before the programme was launched, the pattern persisted for three consecutive years that full provision of the programme cost projections was not included in OIM annual budgets and the funding requirements were addressed through redeployment of savings. This occurred because a multi-year budget framework was not established to project expenditure or align resource allocation to programme priorities. The absence of adequate budget provisions also limited governing body visibility over programme expenditure.

(4) OIM should develop a multi-year budget framework for the Culture Transformation Programme.

OIM accepted recommendation 4 and stated that it will incorporate multi-year resource planning for Culture Transformation Programme (CTP) to align with its strategic planning process.

OIM addressed issues with the survey design

24. OIM conducted the LCA annually from 2021 to 2024 before transitioning to a pulse survey in 2025 and to a full-scale Culture Survey in 2026. LCA results showed broad improvement across all nine dimensions between 2021 and 2023, with the overall score rising from 60 to 76 per cent. In 2024, the overall score remained at 76 per cent, with most dimensions holding at or near their 2023 levels, as shown in Table 3.

Table 3: LCA Results by Dimension (2021–2024)

Dimension	2021	2022	2023	2024
Transformational	46%	55%	62%	65%
Self-applied	69%	77%	85%	83%
Collaborative	62%	70%	82%	81%
Inclusive	62%	71%	79%	80%
Multi-dimensional	70%	76%	82%	85%
Norm-based	54%	60%	76%	73%
Accountable	57%	64%	73%	72%
Pragmatic & action-oriented	60%	65%	75%	73%
Overall score	**60%**	**67%**	**76%**	**76%**

25. OIM did not define benchmarks or target scores to assess whether results reflected satisfactory cultural maturity or required intervention. OIOS also noted certain design limitations inherent to the LCA instrument, including a retrospective baseline, potential anonymity constraints in smaller teams, and the exclusion of teams with fewer than 10 respondents from disaggregated results. These limitations which were inherent to the tool affected the precision and completeness of the data and reduced the extent to which year-on-year comparisons could be relied upon as a definitive measure of cultural progress.

26. Recognizing these limitations, OIM transitioned to a new survey provider in 2025. Going forward, establishing benchmarks and target scores linked to the programme's defined cultural states would strengthen OIM's ability to interpret results and guide timely intervention.

Insufficient monitoring of survey-based action plans

27. OIM presented the results of the 2021 LCA to all staff, and an action plan with clear timelines was prepared. However, action plans were not developed for 2022 and 2023. In 2024, OIM prepared a structured action plan under four thematic areas. In 2025, the external vendor prepared a 12-month action plan based on pulse survey results.

28. A monitoring mechanism to track implementation of either plan was absent, and OIOS was unable to verify what actions had been taken against the 2024 and 2025 action plans at the time of the audit. Consistently documenting links between survey results, action plans, and results would strengthen the programme's evidence base and enable OIM to demonstrate that survey insights are systematically driving programme decisions.

(5) OIM should establish a mechanism to monitor the implementation of survey-based action plans, with clearly assigned responsibilities and timelines.

OIM accepted recommendation 5 and stated that it will incorporate a monitoring and reporting mechanism for survey action plans into the proposed Governance Framework including define roles and responsibilities, timelines, and progress reviews.

Integration of Change Agent Network (CAN) initiatives into organizational processes and procedures

29. OIM established CAN as a cornerstone of its culture transformation, intended to champion new values and drive peer-to-peer engagement across functional areas. CAN operated through eight thematic workstreams, as shown in Table 4.

Table 4: CAN work streams

#	Workstream	Purpose
1.	Foster career mobility	Provide opportunities and incentives for career mobility to boost staff motivation, increase productivity and creativity.
2.	Recognition for extraordinary service	Incentivize excellence through a formal peer-nominated recognition mechanism.
3.	Role Model Professionalism	Foster a culture of professionalism through peer learning and leadership visibility.
4.	Partnerships to enhance trust and accountability	Strengthen a culture of continuous feedback and trust across OIM through dialogue and formal HR partnerships.
5.	Roles and Responsibilities	Increase transparency by clarifying team mandates and improving cross-divisional visibility.
6.	OIM Community and Welcome Buddy	Create a sense of community and belonging; help new staff integrate quickly and effectively.
7.	Greening OIM	Build a more sustainable work environment in line with SDG goals, using behavioural science.
8.	UN Values and Principles	Celebrate and embed UN values and multicultural diversity within OIM.

30. OIOS review of CAN documentation, including workstream presentations and recent working group records, indicated that several initiatives have matured to the point where transfer to business-as-usual functions was actively being discussed and, in some cases, initiated. For example, the recognition for extraordinary service initiative was planned for transfer to Business Support Services, overseeing the human resources and facilities management functions, and the OIM Community and Welcome Buddy initiative was assessed for alignment with human resources processes.

31. However, institutionalization remained uneven. Several workstreams, including "Role Model Professionalism," "OIM Community and Welcome Buddy," and "UN Values and Principles," lacked clearly articulated objectives, measurable indicators, or documented outputs. While some initiatives have demonstrable impact, such as the "Greening OIM" workstream, these outcomes have not consistently been translated into standard operating procedures, office guidance, or formally assigned operational ownership.

(6) OIM should institutionalize CAN initiatives by formally integrating mature initiatives into existing organizational processes and standard operating procedures to ensure sustained impact.

OIM accepted recommendation 6 and stated that it will integrate mature workstreams into existing organizational processes where compatible to make the implementation more sustainable in the long run.

<u>Need to further enhance the awareness and use of informal conflict resolution mechanisms</u>

32. OIM relied on an informal grievance redressal mechanism managed by human resources officers within the Business Support Section. Between 2021 and 2025, 14 cases were handled informally while 17 were brought to formal dispute-resolution mechanisms. The relatively higher volume of cases reaching formal mechanisms suggests that staff may not be fully aware of or actively utilizing the informal resolution options available to them, including the Office of the Ombudsman, Mediation Services, and other UN-system resources.

33. The OIOS survey noted that lack of trust and psychological safety were among the most frequently cited culture challenges. Strengthening staff awareness of available informal conflict resolution mechanisms would support the programme's objective of building a respectful and trusting workplace and help reduce unnecessary escalation to formal processes. OIOS considers that improving communication with staff on the available informal conflict resolution mechanisms — including the Office of the Ombudsman and Mediation Services and other UN-system resources — would complement the programme's culture-building objectives and strengthen trust and psychological safety across the office. OIM has initiated actions to strengthen communication and staff awareness of available informal conflict resolution mechanisms, including the Office of the Ombudsman and Mediation Services and other United Nations system resources.

<u>OIM was taking action to integrate culture transformation commitments into human resources and performance management</u>

34. The 2020 Culture Transformation Plan committed to developing a Culture Value Statement for incorporation into all job openings and interviews, and to embedding culture improvement as an entity-wide performance management commitment.

35. The Culture Value Statement was not developed. A review of 15 job openings advertised between 2021 and 2025 found no culture-related criteria in any posting. On performance management, a review of work plans and performance documents for 26 ELT staff members across three cycles found that 8 of 26

(31 per cent) did not adequately include the culture goal in their work plans; evaluation against culture-related goals was absent for 10 staff members; work plans for 9 staff were unavailable in Inspira at the time of the audit; and the 2025–2026 SMART Goals matrix omitted culture-related goals. A common factor underlying both gaps is that the HR unit was involved at the design stage of the programme but was not assigned ongoing responsibility for implementing these commitments.

36. OIM indicated that it intends to revisit policies related to the Culture Value Statement and to revise the performance goals matrix for the 2026–2027 cycle with HR involvement. In view of this stated intention, OIOS did not issue a recommendation at this stage.

C. Evaluation and sustainability

Need to strengthen the internal capacity to sustain the programme's outcomes

37. Internal evaluation and sustainability planning are essential to ensure that a long-term programme remains effective, cost-efficient, and capable of delivering lasting results. The review identified areas for improvement in both areas.

38. OIM committed in 2020 to adjust the programme based on feedback by March 2022. However, a programme-level evaluation or feedback mechanism was not established during the review period. Multiple training and coaching activities were delivered through external vendors but feedback was collected for only five sessions. This feedback was initiated by training and coaching providers and limited to participant satisfaction rather than behavioural change. It was not documented as having been reviewed or used to inform programme decisions. At the time of the audit, OIM had not documented an assessment of which of the programme activities should be sustained, integrated into regular operations, or discontinued.

39. OIM had been implementing the programme since 2021 but without documenting how it would sustain it until its intended conclusion in 2030. Reliance on external providers continued throughout the implementation period, with coaching sessions representing the single largest cost category at $1,455,467 (46 per cent of total expenditure). Session materials were not retained for internal use, and staff were not trained to manage similar situations internally. Culture surveys accounted for a further $575,598.

40. On the other hand, OIM did not participate in the UN Secretariat's annual staff engagement survey, which covers culture across all entities at no additional cost, and a documented justification for non-participation was not available. Culture-related training offered by the Staff Counsellor's Office and Department of Management Strategy, Policy and Compliance was not drawn upon, and staff participation in BSS's "Let's Break to Educate" series which delivered more than 50 sessions on topics relevant to the programme was limited.

(7) OIM should develop a sustainability roadmap to strengthen internal capacity, including enhancing second line functions and managerial capabilities and leveraging UN-system expertise to reduce reliance on external providers.

OIM accepted recommendation 7 and stated that it will incorporate capacity-building, coordinate with risk team, and increase the use of internal expertise, while continuing to engage with external providers where specialized expertise is required.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of culture transformation programme of the Office of Investment Management of the United Nations Joint Staff Pension Fund

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1.	OIM should update and strengthen the Culture Transformation Programme's strategic and results framework by defining measurable outcomes and KPIs that are integrated into periodic management reporting.	Important	O	Receipt of evidence that strategic and results framework of Culture Transformation programme has been updated and strengthened.	31 March 2027
2.	OIM should strengthen strategic oversight of the Culture Transformation Program by clarifying the role of the Senior Management Team in programme governance, including clear accountability for oversight and regular review of progress, results, and risks.	Important	O	Receipt of evidence that a programme governance framework defining the roles and responsibilities along with clear accountability for oversight has been established.	31 December 2026
3.	OIM should establish the segregation of programme management from procurement, invoicing functions, and vendor evaluation functions in accordance with the Procurement Manual.	Important	O	Receipt of evidence that programme management is separated from other functions in accordance with the Procurement Manual.	31 August 2026
4.	OIM should develop a multi-year budget framework for the Culture Transformation Programme.	Important	O	Receipt of evidence that a multi-year budget framework has been developed.	31 March 2027
5.	OIM should establish a mechanism to monitor the implementation of survey-based action	Important	O	Receipt of evidence that a mechanism is established to monitor the implementation of survey-based action plans.	30 June 2027

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

STATUS OF AUDIT RECOMMENDATIONS

Audit of culture transformation programme of the Office of Investment Management of the United Nations Joint Staff Pension Fund

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
	plans, with clearly assigned responsibilities and timelines.				
6.	OIM should institutionalize CAN initiatives by formally integrating mature initiatives into existing organizational processes and standard operating procedures to ensure sustained impact.	Important	O	Receipt of evidence that a mechanism is established to institutionalize and integrate CAN initiatives into the organizational processes.	30 September 2027
7.	OIM should develop a sustainability roadmap to strengthen internal capacity, including enhancing second line functions and managerial capabilities and leveraging UN-system expertise to reduce reliance on external providers.	Important	O	Receipt of evidence that a sustainability roadmap has been developed to reduce the reliance on external resources and to strengthen internal capacities.	30 September 2027

APPENDIX I

Management Response

APPENDIX I

Management Response

Audit of the effectiveness of culture transformation programme implemented by the Office of Investment Management of the United Nations Joint Staff Pension Fund

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OIM should update and strengthen the Culture Transformation Programme's strategic and results framework by defining measurable outcomes and KPIs that are integrated into periodic management reporting.	Important	Yes	RSG/SMO	1Q2027	OIM will strengthen the Culture Governance Framework by refining programme objectives, expected outcomes, KPI and establish periodic management reporting.
2	OIM should strengthen strategic oversight of the Culture Transformation Programme by clarifying the role of the Senior Management Team in programme governance, including clear accountability for oversight and regular review of progress, results, and risks.	Important	Yes	RSG/SMO	4Q2026	OIM will enhance the Culture Governance Framework clarifying the governance structure, roles and responsibilities and accountabilities for the culture programme. The framework will expand to include the oversight role of the SMT and establish a mechanism for regular review of the programme progress and risk.
3	OIM should establish the segregation of programme management from procurement, invoice certification, and vendor evaluation functions in accordance with the Procurement Manual.	Important	Yes	RSG	Aug. 2026	Effective 1 July 2026, the reporting structure was revised transferring PMO/VMO and invoicing functions from SMO to a newly formed team under the Chief Operating Officer. *OIM is requesting that OIOS replaces the word "certification" in the recommendation with "functions."*

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

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

Management Response

Audit of the effectiveness of culture transformation programme implemented by the Office of Investment Management of the United Nations Joint Staff Pension Fund

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	OIM should develop a multi-year budget framework for the Culture Transformation Programme.	Important	Yes	SMO	1Q2027	OIM will incorporate multi-year resource planning for CTP to align with its strategic planning process.
5	OIM should establish a mechanism to monitor the implementation of survey-based action plans, with clearly assigned responsibilities and timelines.	Important	Yes	SMO	2Q2027	OIM will incorporate a monitoring and reporting mechanism for survey action plans into the proposed Governance Framework including define roles and responsibilities and timelines and progress reviews.
6	OIM should institutionalize CAN initiatives by formally integrating mature initiatives into existing organizational processes and standard operating procedures to ensure sustained impact.	Important	Yes	SMO & Business Owners	3Q2027	OIM will integrate mature workstreams into existing organizational processes where compatible to make the implementation more sustainable in the long run.
7	OIM should develop a sustainability roadmap to strengthen internal capacity, including enhancing human resources and managerial capabilities and leveraging UN-system expertise to reduce reliance on external providers.	Important	Yes	SMO	3Q2027	OIM will incorporate capacity-building, coordinate with risk team and increase use of internal expertise, while continuing to engage with external providers where specialized expertise is required. *OIM requests OIOS to include enhancing "second line functions" instead of "human resources".*