



INTERNAL AUDIT DIVISION

REPORT 2026/027

Audit of the Office of the Special Envoy of the Secretary-General for Syria

**OSESG-Syria needed to develop a mission
concept and implementation plan to clarify
programmatic priorities and improve
monitoring activities**

25 August 2026

Assignment No. AP2024-675-01

Audit of the Office of the Special Envoy of the Secretary-General for Syria

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the Special Envoy of the Secretary-General for Syria (OESG-Syria). The objective of the audit was to assess the adequacy and effectiveness of the management of OESG-Syria in implementing its mandate. The audit covered the period from 1 January 2023 to 31 December 2025 and reviewed: (a) strategic planning; (b) programme implementation; and (c) administrative support.

OESG-Syria had not clarified its programmatic priorities following significant leadership changes in Syria in December 2024 and had no mission-wide planning and governance framework for mandate delivery. There was also inadequate cohesion of the political affairs and mission support functions between its two duty stations, and the Office did not implement enterprise risk management, mainstream gender perspectives in planning Syria-based programme activities or develop a communication strategy to streamline public information efforts. Weak monitoring practices further reduced OESG-Syria's ability to identify risks, track performance, and take timely corrective action for effective mandate delivery. In addition, administrative support including management of donor funding, inventory and official travel needed improvement.

OIOS made 12 recommendations. To address issues identified in the audit, OESG-Syria needed to:

- Develop and implement a mission concept and implementation plan.
- Review and update the mode of operations between its two duty stations.
- Implement enterprise risk management.
- Develop guidelines and instructions to prepare annual work plans at the mission and organizational unit levels and establish mechanisms to monitor and evaluate the programme.
- Develop a communication strategy.
- Strengthen planning and justification for mission travel and establish standardized post-mission travel reporting and follow-up action-tracking processes.
- Obtain prior approval or concurrence of donors for the use of funds for purposes other than those specified in donor agreements.
- Clearly define project roles and responsibilities and monitoring and evaluation requirements for the Syrian Women's Advisory Board and Civil Society Support Room.
- Implement adequate inventory management practices.
- Establish and implement clear criteria for the application of higher daily subsistence allowance (DSA) rates and the necessity for in-transit overnight stays in Beirut, and ensure correct payment of DSA for staff on temporary duty assignments.
- Strengthen travel planning and clearance procedures.
- Ensure leave and attendance records are properly documented and approved in Umoja.

OESG-Syria accepted the recommendations and initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of the Office of the Special Envoy of the Secretary-General for Syria

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the Special Envoy of the Secretary-General for Syria (hereafter referred to as OSESG-Syria, the Mission or the Office).
2. OSESG-Syria was established in July 2014 by General Assembly resolution 66/253, which requested the Secretary-General and all relevant United Nations bodies to provide support to the efforts of the League of Arab States aimed at promoting a peaceful solution to the Syrian crisis. The Security Council resolution 2254 (2015) further required the OSESG-Syria to:
 - (a) Facilitate a Syrian-led and Syrian-owned political process adhering to the principles identified by the International Syria Support Group (ISSG);¹
 - (b) Support the drafting and implementation of a new Syrian constitution through the Syrian Constitutional Committee;²
 - (c) Encourage the conduct of free and fair elections, in accordance with the highest international standards of transparency and inclusivity; and
 - (d) Support efforts to achieve a nationwide ceasefire and improve humanitarian access to affected populations.
3. An offensive in December 2024 led to the establishment of a new interim authority in Syria. A constitutional declaration was adopted in March 2025, with the expectation of a new constitution being developed during the five-year transitional period.
4. According to its 2026 budget, OSESG-Syria is headed by a Special Envoy at the Under-Secretary-General (USG) level with a Deputy Special Envoy (DSE) at the Assistant Secretary-General (ASG) level and supported by 80 staff members (39 international and 41 local). The Special Envoy, DSE and 31 staff members are based at the Headquarters in Geneva, Switzerland, while a Head of Office together with 46 staff members are based in the field office in Damascus, Syria. Backstopping support is provided by three staff members in the Department of Political and Peacebuilding Affairs (DPPA) in New York.
5. OSESG-Syria budgets for 2024, 2025 and 2026 were \$13.7 million, \$12.6 million and \$15 million, respectively. In addition, a trust fund established in November 2019 to support the United Nations-facilitated Syrian Constitutional Committee had received contributions from five donors totaling \$4.5 million as of December 2025.
6. OSESG-Syria uses Umoja, Inspira, SharePoint and Microsoft 365 as its information management systems for processing administrative functions and transactions, recording and reporting programmatic activities, and monitoring performance and deliverables.
7. Comments provided by OSESG-Syria are incorporated in italics.

¹ ISSG consists of 20 states and international organizations and aims to facilitate a diplomatic solution to Syrian conflict.

² The Government of the Syrian Arab Republic and the Syrian Negotiation Commission with the facilitation of the Special Envoy agreed the terms of reference and the core rules of procedures for a Syrian-led and -owned credible, balanced and inclusive constitutional committee in September 2019.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of the management of OSESG-Syria in implementing its mandate.

9. This audit was included in the 2024 risk-based work plan of OIOS due to the operational, financial and reputational risks associated with the implementation of OSESG-Syria mandate.

10. OIOS conducted this audit from September 2025 to March 2026. The audit covered the period from 1 January 2023 to 31 December 2025 and reviewed: (a) strategic planning; (b) programme implementation; and (c) administrative support.

11. The audit methodology included: (a) interviews with senior managers and officials; (b) review of relevant documentation; (c) assessment and analysis of data; and (d) sample testing of activities and transactions.

12. To assess the reliability of data used to monitor OSESG-Syria's performance and deliverables, and record and process administrative transactions, OIOS: (a) reviewed relevant documentation and reconciled and verified data in Umoja; and (b) interacted with OSESG-Syria personnel knowledgeable about relevant information. Based on the assessment, OIOS determined that the data was sufficiently reliable to address the audit objectives.

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

III. AUDIT RESULTS

A. Strategic planning

Absence of integrated mission-wide planning and governance framework

(a) Mission concept, strategy or plan

14. The April 2025 guidelines (which superseded 2014 guidelines) issued by the Department of Peace Operations, DPPA and Department of Operational Support on mission concept and mission plan require missions to develop key documents, including a concept and plan that articulate the long-term vision, strategic direction and approach for mandate implementation. OSESG-Syria, however, had not developed these documents because of ongoing uncertainties in Syria, and a decision to maintain an adaptive rather than a fixed approach. Further, management explained that they did not have a dedicated planning officer to oversee mission planning, set priorities, and track implementation against mandate requirements, as the P-3 Mission Planning Officer post under the Chief of Staff had remained vacant since August 2021, partly due to the hiring freeze.

15. After the major political change in Syria in December 2024, the Secretary-General commissioned an integrated strategic assessment that was completed in June 2025. The assessment highlighted future scenarios for Syria and emphasized the need for a new United Nations approach while recognizing that the mandate in resolution 2254 (2015) remained unchanged. In response to the strategic assessment and the Secretary-General's decision in July 2025 to relocate the OSESG-Syria headquarters from Geneva (Switzerland) to Damascus (Syria), as soon as possible, a concept of operations for the relocation was drafted in October 2025. The concept outlined, among others, OSESG-Syria's immediate, 12-month and 5-

year objectives and its end state. However, it was still not finalized as OSESG-Syria continued discussions with the Syrian government.

(a) Need for programme adjustment

16. While OSESG-Syria had engaged in several political affairs-related programme activities, several of them had become redundant following the significant leadership changes in Syria in December 2024. The Office's programme needed to be adjusted to better reflect management's vision and strategic direction on the way forward as discussed below:

17. **Supporting the drafting and implementation of a new Syrian constitution through the Syrian Constitutional Committee** - OSESG-Syria was required to facilitate the work of the Syrian Constitutional Committee. The Committee became inactive after the fall of the Assad government in December 2024, and OSESG-Syria's role shifted to supporting the interim authority upon their request. The Mission provided key inputs as the new government announced a constitutional declaration in March 2025; however, OSESG-Syria was in negotiation with the authorities regarding its potential support and OSESG-Syria was yet to define its role in the drafting of the permanent constitution.

18. **Supporting efforts to achieve a nationwide ceasefire through the Ceasefire Task Force (CTF).** The CTF was established in February 2016 by the ISSG to promote and monitor compliance with the ceasefire by the Syrian government forces and armed opposition groups. The Political Affairs Office in Geneva provided secretariat support. OIOS' review of CTF meeting minutes and discussions with OSESG-Syria officials confirmed that OSESG-Syria convened all six planned CTF meetings in 2023 and four meetings in 2024 in Geneva before the fall of the Assad government. However, OSESG-Syria was unable to convene the six planned meetings for 2025 because the chairing Member States shifted priorities, resulting in the CTF becoming inactive.

19. **Improving humanitarian access to affected populations through the Humanitarian Task Force (HTF).** The HTF was established in February 2016 by the ISSG to support the United Nations country team (UNCT) and humanitarian country team in Syria on critical humanitarian access issues. The Political Affairs Office in Geneva provided secretariat support. OIOS' review of HTF meeting notes and discussions with OSESG-Syria officials confirmed that OSESG-Syria engaged with the Syria Resident/Humanitarian Coordinator (RC/HC), the regional HC, and delegates of ISSG member states to address urgent issues related to civilian protection and humanitarian access. This engagement enabled coordination between ISSG member states and United Nations humanitarian leadership on priority matters. The HTF met regularly but became less active after the fall of the Assad government.

(1) OSESG-Syria should develop and implement a mission concept and implementation plan, that includes an adjustment to activities following the significant leadership changes in Syria in December 2024.

OSESG-Syria accepted recommendation 1 and stated that the Office would finalize the mission concept and implementation plan, noting the variables and external factors impacting the Mission's mandate.

Inadequate cohesion within the Office

20. The dispersion of functions between the two duty stations of the Office impacted managerial coherence as discussed below:

- (a) **Coordination of political affairs functions** - The political affairs function was undertaken by 14 staff members including 2 directors (a D-2 Head of Office in Damascus and a D-1 Principal

Political Affairs Officer in Geneva), and 2 P-4 political affairs officers in Geneva designated for Civil Society Support Room (CSSR)³ and gender, respectively, with all four officials reporting directly to the DSE. The Political Affairs Office in Damascus engaged with local authorities and interlocutors and played an advisory role to other United Nations agencies based in Damascus, while the Political Affairs Office in Geneva led and coordinated political analysis, strategy and advice, and engaged with the national and international stakeholders. The two P-4 staff also had distinct roles. However, the coordination of these political affairs functions remained unclear in the absence of mission-wide operational annual work plans or organizational unit work plans. OSESG-Syria explained that the political affairs officers were required to coordinate horizontally; however, there was no evidence of this. OIOS noted that although political affairs staff were based in Damascus, the Special Envoy frequently traveled to Damascus with Geneva-based political affairs officers.

- (b) **Roles and responsibilities between Chief of Mission Support (CMS) and the Head of Office in Damascus** - Mission support comprised the CMS, 3 staff members located at OSESG-Syria Headquarters in Geneva, and 18 staff members located in the field office in Damascus, Syria. The Damascus-based staff reported administratively and substantively to the CMS; however, the role of the Head of Office in Damascus in terms of day-to-day operations, allocation and use of resources, and monitoring of attendance was not clarified. This resulted in his inability to ensure the operational functioning of the entire Damascus office and oversee the security of staff, for which he is accountable. OIOS notes that the suggested move of the OSESG-Syria headquarters to Damascus Syria should address this issue; however, it is still under consideration.

(2) OSESG-Syria should review and update the mode of operations between its two duty stations to enhance cohesion.

OSESG-Syria accepted recommendation 2 and stated that it would review and update the mode of operations between its two duty stations to enhance cohesion.

Need to implement enterprise risk management

21. OSESG-Syria had not implemented enterprise risk management (ERM) that includes developing an entity-level risk register and related risk treatment and response plan, as required by the ERM and internal control policy. Management explained that it consistently identified the political, electoral and security related risks in Syria, including major political shifts and articulated them in internal analysis documents, private meetings and public statements such as Security Council briefings. However, these were not consolidated in a register and appropriate risk mitigation measures developed, limiting OSESG-Syria's management ability to systematically monitor and minimize their impact on mandate implementation.

(3) OSESG-Syria should implement enterprise risk management, in accordance with the related policy.

OSESG-Syria accepted recommendation 3 and stated that it would implement ERM in line with the applicable policy.

³ Established in January 2016, CSSR is an inclusion mechanism to encourage Syrian civil society actors and a broad range of Syrians to meet, interact, and engage with the Special Envoy and his team, relevant United Nations actors and international stakeholders in facilitating the United Nations role in the Syrian political process.

B. Programme implementation

Absence of work plans and programme monitoring and evaluation

22. OSESG-Syria did not have mission-wide operational annual work plans or organizational unit work plans. Although individual staff members prepared ePerformance plans in Inspira, and some units were staffed by single staff members, these individual work plans did not meet the requirements of a unit work plan as they lacked clearly defined responsibilities, outputs, timelines, success criteria, and measurable indicators.

23. OSESG-Syria was required to continuously monitor programme performance. While the Office provided status updates in Umoja's SMA, OIOS could not determine the mechanisms used to track programme implementation. OSESG-Syria provided email correspondence as evidence of senior managers monitoring of priorities and programme activities discussed at Senior Leadership Team (SLT) and staff meetings; however, OIOS' review of SLT meeting minutes showed discussions were limited to political developments and situational updates and did not include structured reviews of progress against objectives. Also, programme monitoring was not a recurring agenda item. OIOS also noted the Principal Election Affairs Officer (D-1), although one of the Office's most senior staff, was not part of the SLT due to management decision, limiting integration of election-related work into overall mission activities.

24. Additionally, OSESG-Syria had not developed an evaluation policy as required by the administrative instruction on evaluation in the United Nations Secretariat (ST/AI/2021/3) and had not conducted self-evaluations to assess the relevance, effectiveness, and impact of its political, humanitarian, and electoral activities. Although an OIOS evaluation⁴ had commended OSESG-Syria on innovative mechanisms such as the CSSR and Syrian Women Advisory Board (WAB),⁵ it also noted the absence of a strategic plan, mission concept, and organizational unit work plans. The lack of evaluations limited OSESG-Syria's ability to assess the effectiveness of mandate implementation.

(4) OSESG-Syria should: (a) develop guidelines and instructions on preparing organizational units' work plans for consolidation into mission-wide annual work plans; (b) establish mechanisms to systematically monitor programme performance; and (c) develop guidelines and action plan for the evaluation of the programme.

OSESG-Syria accepted recommendation 4 and stated that it would address it together with recommendation 1.

Inadequate gender mainstreaming in Syria-based programme activities

25. OSESG-Syria developed a gender strategy for 2023-24 to incorporate the gender, women, peace and security agenda within a Syrian context, and to identify gender perspectives in its programme activities, including for political processes and elections in Syria. OIOS' review of gender focal point activities indicated that outreach included online and in-person meetings with WAB members, women interlocutors, and Syrian civil society. The gender focal point contributed regularly to the Special Envoy's monthly briefing and meeting notes and talking points on women's political representation.

⁴ OIOS evaluation of cluster I conflict-specific special political missions (IED-25-003 dated 03 June 2025)

⁵ Women's Advisory Board is the main partner of OSESG-Syria, created in 2015 to bring Syrian women's voices into peace process and promote inclusion and women's meaningful participation in Syrian political process and to advise OSESG-Syria leadership and international community, including the ISSG and WAB donors.

26. However, in the absence of an overarching strategy and well-articulated work plans at both unit and mission-wide level, gender mainstreaming efforts across programme activities remained ad hoc and insufficiently embedded in planning, stakeholder engagement, field outreach and reporting processes. Additionally, as Syria-based staff were predominantly male, participation by women staff remained minimal with only one national political affairs officer involved in programme activities in Damascus. Moreover, the SLT remained without women representation after the departure of the previous DSE in December 2025. The development of a mission strategy (recommendation 1) and the inclusion of gender mainstreaming as a priority in preparing the work plans at both unit and mission-wide levels (recommendation 4) will address this issue.

Absence of a formal communication strategy

27. The OSESG-Syria Public Information Office carried out internal and external media activities, including digital and social media engagement, community outreach, morning and evening media reviews, and development of communications to convey the Mission's positions. OIOS' review of a sample of June 2025 media reviews and the subscriber list for the Office's products confirmed that OSESG-Syria distributed summaries of key Syria-related news, press releases, stakeholder statements, and regional developments to approximately 305 subscribers across United Nations offices, agencies, funds, and programmes in the region.

28. However, the Office had not developed a formal communication strategy aligned with mission-wide objectives and priorities. It also did not provide guidance on countering misinformation, disinformation, malinformation, and hate speech, as emphasized in the United Nations policy on strategic communications in peace operations issued on 1 June 2024, given the heightened risk of information distortion during the transition period.

(5) OSESG-Syria should develop a communication strategy aligned with mission-wide objectives, priorities and guidance for monitoring and responding to misinformation, disinformation, malinformation, and hate speech.

OSESG-Syria accepted recommendation 5 and stated that it would develop a communication strategy aligned with mission-wide objectives and priorities.

Monthly briefings to the Security Council were delivered as required

29. The Special Envoy, or the DSE on his behalf, delivered 34 monthly briefings to the Security Council in New York from January 2023 to December 2025 as required by the Security Council resolution 2268 (2016). The briefings covered assessments of Syria's political, humanitarian, and economic situation, including escalating violence and issues related to detention and missing persons such as efforts toward establishing an Independent Institution for Missing Persons.

30. The Geneva-based Political Affairs team led the drafting process, holding discussions on briefing themes with the Special Envoy and considering feedback received from Syrian and international interlocutors on previous briefings. The process also included inputs from gender, elections, human rights and public information offices. The reports were reviewed by DPPA backstopping officials to ensure appropriate messaging and political sensitivities before approval by the Special Envoy and DSE.

31. While OSESG-Syria maintained some source documents such as the meeting notes (including those on gender outreach), analyses of reports and periodic policy notes for producing Security Council briefings, it did not systematically maintain adequate supporting documents for the reports. For instance, while human rights issues were often reported in the monthly briefings, OSESG-Syria could not retrieve documentary

evidence of related activities conducted by the Senior Human Rights Officer. OSESG-Syria indicated that it would consider potential areas to improve records management, while noting overall capacity restraints.

Mission travel planning requires strengthening, including justification of delegation size, composition and standardized reporting, and follow-up actions after missions

32. To implement programme activities, OSESG-Syria undertook 346 official trips from 1 January 2023 to 30 June 2025 at a total cost of \$1.4 million (table 1). Of the total trips, Geneva-based staff conducted 100 trips to Damascus costing \$547,620. Most trips were undertaken by the Special Envoy and the DSE, accompanied by Mission staff.

Table 1: Summary of trips by OSESG-Syria staff between 1 January 2023 and 30 June 2025

Destination	Trip count	Total cost \$
Damascus	100	547,620
Brussels	32	153,008
Istanbul	31	128,403
New York	23	77,546
Beirut	16	42,476
Others	144	430,136
TOTAL	346	1,379,189

33. OIOS analysis of official business travel and review of various records and documents indicated the following:

- (a) There was a lack of mission specific justification of the size and composition of delegations and operational necessity for travel to Damascus. Delegations ranged from 3 to 16 staff members, including senior political, electoral, public information, administrative, security personnel and drivers. OSESG-Syria stated that the delegation composition was determined based on interlocutors, thematic priorities, language needs, gender balance considerations, and complexity of engagements. However, OIOS found no documentation demonstrating assessment of these factors or linking the delegation to expected outputs.
- (b) The after-travel documentation for the various offices, except for the Gender team, consisted mainly of UNCT meeting minutes and readouts of the Special Envoy's meetings. Documentation on meetings or events with external stakeholders and interlocutors, post-mission reporting and action-tracking processes were not consistently maintained to capture outcomes and follow-up actions required. While UNCT minutes and readouts described discussions, they did not demonstrate results achieved, follow-up actions needed, or how the travel contributed to OSESG-Syria's mandated political, electoral, or government engagement activities.

34. OSESG-Syria noted that travel planning was conducted in an informal manner due to the fluid political engagement requirements. However, the lack of documented rationale for delegation size, combined with undocumented travel mission results, limited OSESG-Syria's ability to demonstrate that travel represented efficient use of resources or effectively contributed to mandate implementation.

(6) OSESG-Syria should: (a) strengthen planning and justification for each mission travel including its objectives, delegation size and composition; and (b) establish a standardized

post-mission travel reporting and follow-up action-tracking process to ensure that official travel outcomes demonstrably contribute to mandate implementation.

OSESG-Syria accepted recommendation 6 and stated that it would strengthen mission travel planning and justification, as well as post-travel reporting and follow-up arrangements while considering operational requirements.

C. Administrative support

Donors' approval required for the use of trust fund resources for purposes other than those specified in the donor agreement

35. OSESG-Syria received extrabudgetary funding from multiple donors through a trust fund, which was established in November 2019 to support the Syrian Constitutional Committee. It is managed by OSESG-Syria, with CMS as the programme manager. Umoja financial statements for the audit period showed expenditures of \$1.34 million covering extrabudgetary funded posts and staff travel. However, \$365,000 was used as a stopgap for regular budget travel in 2024 and 2025 without supporting details. Moreover, as OSESG-Syria had undertaken no Constitutional Committee activities from January 2023, OIOS was unable to link the use of funds to the purpose of the trust fund. OSESG-Syria was required to obtain donor approval before reallocating earmarked funds; however, there was no evidence of this approval.

(7) OSESG-Syria should obtain the approval or concurrence of donors for the use of funds for purposes other than those specified in donor agreements and implement measures to receive prior approval before redeploying funds in the future.

OSESG-Syria accepted recommendation 7.

Need to enhance accountability for WAB and CSSR

36. OSESG-Syria supported programme activities of: (a) WAB, which was funded by donor resources channeled through UN Women; and (b) CSSR, which was funded by donor resources through implementing agencies. OIOS' review of documentation for both programme implementations identified the following issues:

- (a) Donor resources provided through UN Women financed WAB related activities, including a P-3 Gender Specialist post to support OSESG-Syria's Gender Focal Point. However, OSESG-Syria and UN Women did not have a formal mechanism outlining roles, responsibilities, accountability, and financial arrangements for managing WAB activities or ensuring performance of the Gender Specialist.
- (b) In 2023, CSSR activities were implemented by two implementing agencies under a joint memorandum of understanding (MOU) between them and the donors, with only one implementing partner continuing activities after 2023. The implementing agencies provided support to CSSR under the guidance of OSESG-Syria. Although OSESG-Syria maintained CSSR strategies and documented planned activities to engage and consult with civil society interlocutors, it lacked formal mechanisms with the implementing agencies that defined their respective roles and responsibilities and outlined documentation and evaluation requirements. OSESG-Syria could not provide information on the donations received and utilized. This limited the Mission's visibility over these aspects.

37. OSESG-Syria stated that it followed standard Secretariat requirements such as memoranda of understanding or similar instruments with donors. However, these instruments were not provided to OIOS.

(8) OSESG-Syria should develop formal mechanisms such as memorandums of understanding or similar instruments with donors and implementing agencies that clearly define roles, responsibilities, monitoring and evaluation requirements for the Syrian Women’s Advisory Board and Civil Society Support Room.

OSESG-Syria accepted recommendation 8 and stated that it would review options to implement it.

Inadequate inventory management

38. OIOS’ review of Umoja inventory records, purchase orders, and ageing reports identified some inventory items that were misaligned with OSESG-Syria operational needs. Significant portions of the stock were excessive, obsolete, or non-moving. A sample of inventory categories is shown in table 2, illustrating extended periods of holdings, ranging from 3 to 9 years for which there was no documentation explaining their retention or relevance to current operational needs. These included items inherited from the former United Nations Office of the Joint Special Representative for Syria in 2014.

39.

Table 2: Summary of a sample of OSESG-Syria inventory items as of 31 December 2025

Inventory items	Value \$	Quantity	Years held
Specialized brake pads	39,792	107	9
Ballistic vests	56,634	82	8.5
Ballistic plate sets / helmets	50,369	89	8.5
Ballistic helmets	11,003	89	8.5
Toyota brake pads	7,802	120	8
Personal protective equipment (PPE)	7,638	30	8
Smart phones	11,670	79	7
Toyota brake pad set	8,706	185	7
Vehicle-related spare parts	53,552	144	6
Brake fluid (legacy)	-	274	3

40. Furthermore, OIOS noted that: (a) although only 37 personnel in Damascus required PPE, OSESG-Syria maintained stocks far exceeding this need, including multiple types of protective equipment and ballistic gear; and (b) there was continued procurement of both PPE and specialized vehicle spare parts without assessing existing inventory or fleet maintenance requirements. OSESG-Syria procured an additional 66 vests in December 2022 at a cost of \$14,334 (delivered in March 2023).

41. Management indicated that excess stock was maintained due to challenges linked to sanctions and restrictive import requirements by the previous government; however, no documentation supported the stock-holding strategy. Challenges also included inventory inherited from previous Missions, and limited inventory management capacities owing to ongoing recruitment freezes. OSESG-Syria indicated that they planned to conduct a comprehensive mission-wide inventory assessment in 2026. However, holding inventory beyond their lifespan incurred cost to store and manage and there was evidence of inadequate procurement planning.

(9) OSESG-Syria should implement adequate inventory management practices including: (a) undertaking a comprehensive review of existing inventory to determine their operational suitability, identifying obsolete or excess items and developing a disposal plan for non-

moving items; and (b) conducting needs assessments prior to procurement or replenishment of inventory.

OSESG-Syria accepted recommendation 9 and stated that it would undertake a comprehensive review of existing inventory and continue to ensure that need assessments are conducted prior to any new procurement.

Inaccurate calculation and payment of daily subsistence allowances

42. OIOS reviewed a sample of 170 Umoja travel records for trips to Syria between January 2023 and June 2025 and noted a total of 122 trips where staff (USG, ASG, D-1, D-2, P-5, P-4 and G-4 levels) travelled to and from Damascus via Beirut, Lebanon. They undertook 218 overnight stays in Beirut, often for two nights, claiming the higher Beirut daily subsistence allowance (DSA) rate of \$309 instead of the standard \$232. This resulted in additional payments totaling \$16,786. These higher-rate claims were approved without the required justification, such as documentary evidence demonstrating that accommodation at the standard rate was unavailable. OSESG-Syria also did not provide documentation showing that official travel required two overnight stays in Beirut.

43. OSESG-Syria explained that the selected hotel was designated by the Department of Safety and Security (DSS) and offered superior security features; however, OIOS noted multiple other trips where staff stayed at other DSS approved hotels in Beirut at the standard DSA rate, while meeting security standards.

44. OIOS also identified that in 2023 and 2024, four Damascus-based staff members and one Geneva-based staff member remained on extended temporary duty assignments outside their duty stations for periods ranging from 37 to 116 days, receiving approximately \$98,000 in DSA. For three of them, there was no adjustment to the DSA rate after the first 60 days in accordance with the administrative instruction on DSA, resulting in overpayment of \$20,500. OIOS notes that recovery cannot be initiated as the overpayments were made more than two years ago (as per ST/AI/2009/1, section 3.1).

(10) OSESG-Syria should establish and implement clear criteria for the application of the higher daily subsistence allowance (DSA) rate and the necessity for in-transit overnight stays in Beirut, and ensure correct payment of DSA to staff on temporary duty assignments.

OSESG-Syria accepted recommendation 10 and stated that it would establish and implement appropriate criteria for DSA, temporary duty assignment arrangements and for necessary overnight stays en route to Damascus.

Compliance with official business travel requirements needed strengthening

45. OIOS' review of 346 official business trips (table 3) undertaken between 1 January 2023 and 30 June 2025 indicated that OSESG-Syria did not conduct adequate forward travel planning. The review indicated that 276 trips (69 per cent), costing \$1.1 million, did not comply with the required 16-day advance ticket purchase rule and were approved an average of 6.7 days before departure. This reflected delays in internal clearances, late confirmation of itineraries, and the absence of systematic management review of recurring non-compliance. Of these non-compliant trips, 157 (57 per cent) costing \$652,118 (59 per cent), were undertaken by senior managers (USG, ASG, D-2, D-1, and P-5).

Table 3: Summary of OSESG-Syria compliance with advance ticket purchase policy between 1 January 2023 and 30 June 2025

	2023		2024		2025		Total Cost	Total Count
	Trip Cost \$	# Trips	Trip Cost \$	# Trips	Trip Cost \$	# Trips	\$	
Compliant	87,059	30	133,457	31	46,430	9	266,946	70
Noncompliant	512,694	121	341,962	99	257,587	56	1,112,243	276
Grand total	599,753	151	475,419	130	304,017	65	1,379,189	346

46. OSESG-Syria stated that late approvals were primarily due to last-minute confirmations with interlocutors. However, OIOS noted that approximately 40 trips (14 per cent) costing \$114,193 were for scheduled conferences, workshops, forums, and other pre-planned events, indicating that advance planning was possible. Although OSESG-Syria issued instructions requiring compliance with official travel policy and introduced a justification of late travel request form for exceptions, it did not maintain documentation justifying the exceptions to the travel policy. While OIOS recognized the constraints posed by the volatile political environment, OSESG-Syria had not implemented compensating controls, such as periodic compliance reviews, to mitigate recurring exceptions.

(11) OSESG-Syria should strengthen travel planning and clearance procedures to ensure timely submission of travel requests and establish periodic management reviews of repeated non-compliance.

OSESG-Syria accepted recommendation 11 and committed to strengthening travel planning and clearance procedures and enforcing requirement for justification for exceptions to the travel policy.

Controls over time and attendance recording required strengthening

47. OIOS reviewed time and attendance practices for 17 staff at Geneva over six selected months from 2023 to 2025. Although flexible work arrangements outside the duty station were generally approved through manual forms, staff frequently failed to record corresponding absences in Umoja: six staff did not record telecommuting-related leave, eight did not record annual leave, and seven did not record sick leave. In several cases, annual leave omissions ranged from 5 to 14 days. Additionally, documentation for flexible working arrangements was inconsistent, with one staff member lacking approval for working away from the duty station for 7 days and failing to record 40 telecommuting days, 2.5 certified sick-leave days, 2 uncertified sick-leave days, and 7 official-business travel days.

48. Multiple discrepancies were also noted between manual attendance records and Umoja entries. A review of an official calendar and travel showed that work was conducted outside the duty station for roughly 94 days during the period, without the required formal approval from the first reporting officer. As a result, telecommuting arrangements were neither supported by documentation nor accurately recorded in Umoja. OSESG-Syria did not enforce approval or recording requirements, limiting its ability to demonstrate compliance with flexible working policies.

(12) OSESG-Syria should strengthen time and attendance controls by ensuring that all telecommuting, flexible work arrangements and leave records are properly documented and timely verified by supervisors in Umoja.

OSESG-Syria accepted recommendation 12 and stated that it would strengthen time and attendance controls in accordance with the applicable administrative instructions.

IV. ACKNOWLEDGEMENT

49. OIOS wishes to express its appreciation to the management and staff of OSESG-Syria 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 the Office of the Special Envoy of the Secretary-General for Syria

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	C/O ⁸	Actions needed to close recommendation	Implementation date ⁹
1	OSESG-Syria should develop and implement a mission concept and implementation plan, that includes an adjustment to activities following the significant leadership changes in Syria in December 2024.	Important	O	Receipt of a duly approved mission concept and mission.	30 June 2027
2	OSESG-Syria should review and update the mode of operations between its two duty stations to enhance cohesion.	Important	O	Evidence of measures implemented to enhance cohesion between OSESG-Syria duty stations.	31 December 2026
3	OSESG-Syria should implement enterprise risk management, in accordance with the related policy.	Important	O	Evidence of implementation of the ERM policy.	30 June 2027
4	OSESG-Syria should: (a) develop guidelines and instructions on preparing organizational units' work plans for consolidation into mission-wide annual work plans; (b) establish mechanisms to systematically monitor programme performance; and (c) develop guidelines and action plan for the evaluation of the programme.	Important	O	Receipt of approved guidelines on programme planning, performance monitoring, and evaluation.	30 June 2027
5	OSESG-Syria should develop a communication strategy aligned with mission-wide objectives, priorities and guidance for monitoring and responding to misinformation, disinformation, malinformation, and hate speech.	Important	O	Receipt of the communications strategy.	30 June 2027
6	OSESG-Syria should: (a) strengthen planning and justification for each mission travel including its objectives, delegation size and composition; and (b) establish a standardized post-mission travel reporting and follow-up	Important	O	Receipt of guidance on travel planning and post-mission travel reporting.	31 December 2026

⁶ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

⁷ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁸ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁹ Date provided by OSESG-Syria in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office of the Special Envoy of the Secretary-General for Syria

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	C/ O ⁸	Actions needed to close recommendation	Implementation date ⁹
	action-tracking process to ensure that official travel outcomes demonstrably contribute to mandate implementation.				
7	OSESG-Syria should obtain the approval or concurrence of donors for the use of funds for purposes other than those specified in donor agreements and implement measures to receive prior approval before redeploying funds in the future.	Important	O	Evidence of approval or concurrence by donors to the trust fund supporting the Syrian Constitutional Committee for redeployment of funds and procedures to obtain prior approval for future redeployments.	31 December 2026
8	OSESG-Syria should develop formal mechanisms such as memorandums of understanding or similar instruments with donors and implementing agencies that clearly define roles, responsibilities, monitoring and evaluation requirements for the Syrian Women's Advisory Board and Civil Society Support Room.	Important	O	Receipt of formalized documents defining the roles, responsibilities, and monitoring and evaluation requirements for the Syrian Women's Advisory Board and Civil Society Support Room.	31 December 2026
9	OSESG-Syria should implement adequate inventory management practices including: (a) undertaking a comprehensive review of existing inventory to determine their operational suitability, identifying obsolete or excess items and developing a disposal plan for non-moving items; and (b) conducting needs assessments prior to procurement or replenishment of inventory.	Important	O	Evidence of measures taken to improve inventory management practices including a comprehensive review of inventory and formal requirement to conduct needs assessments prior to procurement.	30 June 2027
10	OSESG-Syria should establish and implement clear criteria for the application of the higher daily subsistence allowance (DSA) rate and the necessity for in-transit overnight stays in Beirut, and ensure correct payment of DSA to staff on temporary duty assignments.	Important	O	Receipt of approved guidance on eligibility for higher DSA rates and transit overnight stays in Beirut, and evidence of measures taken to implement adequate inventory management practices including .	31 December 2026
11	OSESG-Syria should strengthen travel planning and clearance procedures to ensure timely submission of travel requests and establish periodic management reviews of repeated non-compliance.	Important	O	Receipt of travel planning and clearance procedures.	31 December 2026

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office of the Special Envoy of the Secretary-General for Syria

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	C/ O ⁸	Actions needed to close recommendation	Implementation date ⁹
12	OSESG-Syria should strengthen time and attendance controls by ensuring that all telecommuting, flexible work arrangements and leave records are properly documented and timely verified by supervisors in Umoja.	Important	O	Evidence of enhanced management controls over time and attendance recording and verification in Umoja.	31 December 2026

APPENDIX I

Management Response

Management Response

Audit of the Office of the Special Envoy of the Secretary-General for Syria

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OSESG-Syria should develop and implement a mission concept and implementation plan that includes an adjustment to activities following the significant leadership changes in Syria in December 2024.	Important	Yes	Chief of Staff	30.6.2027	OSE-Syria accepts the recommendation and will implement it including a finalized mission concept and implementation plan noting the variables and external factors impacting the Mission's mandate.
2	OSESG-Syria should review and update the mode of operations between its two duty stations to enhance cohesion.	Important	Yes	Chief of Staff	31.12.2026	OSE-Syria accepts the recommendation to review and update the mode of operations between its two duty stations to enhance cohesion and notes its linkage to recommendation 1
3	OSESG-Syria should implement enterprise risk management, in accordance with the related policy	Important	Yes	Chief of Staff	30.06.2027	OSE-Syria accepts the recommendation and will implement enterprise risk management in line with the applicable policy.
4	OSESG-Syria should: (a) develop guidelines and instructions on preparing organizational units' work plans for consolidation into mission-wide annual	Important	Yes	Chief of Staff	30.06.2027b	OSE-Syria accepts the recommendation and will address it together with recommendation 1

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 Office of the Special Envoy of the Secretary-General for Syria

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	work plans; (b) establish mechanisms to systematically monitor programme performance; and (c) develop guidelines and action plan for the evaluation of the programme.					
5	OSESG-Syria should develop a communication strategy aligned with mission-wide objectives, priorities and guidance for monitoring and responding to misinformation, disinformation, malinformation, and hate speech.	Important	Yes	Principal Political Affairs Officer	30.06.2027	OSE-Syria accepts the recommendation and will develop a communication strategy aligned with mission-wide objectives and priorities.
6	OSESG-Syria should: (a) strengthen planning and justification for each mission travel including its objectives, delegation size and composition; and (b) establish a standardized post-mission travel reporting and follow-up action-tracking process to ensure that official travel outcomes demonstrably contribute to mandate implementation.	Important	Yes	Chief of Staff	31.12.2026	OSE-Syria accepts the recommendation and will strengthen mission travel planning, justification, reporting and follow-up arrangements, taking into account operational requirements.
7	OSESG-Syria should obtain the approval or concurrence of donors for the use of funds for purposes other than those specified in donor agreement, and implement measures to receive prior approval before redeploying funds in the future.	Important	Yes	Chief of Mission Support	31.12.2026	OSE-Syria accepts the recommendation and notes that it is common practice, donors would not approve for their funds to be used for purposes other than those originally agreed, unless they specifically approve the new purpose;
8	OSESG-Syria should develop formal mechanisms such as memorandums of understanding or similar instruments with donors and implementing agencies that	Important	Yes	Chief of Staff	31.12.2026	OSE-Syria already follows standardized Secretariat requirements such as Memoranda of understanding or similar instruments with donors

Management Response

Audit of the Office of the Special Envoy of the Secretary-General for Syria

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	clearly define roles, responsibilities, monitoring and evaluation requirements for the Syrian Women's Advisory Board and Civil Society Support Room.			Chief of Mission Support		and will review the recommendation implementation options.
9	OSESG-Syria should implement adequate inventory management practices including: (a) undertaking a comprehensive review of existing inventory to determine their operational suitability, identifying obsolete or excess items and developing a disposal plan for non-moving items; and (b) conducting needs assessments prior to procurement or replenishment of inventory.	Important	Yes	Chief Mission Support	30.06.2027	OSE-Syria accepts the recommendation and will (a) undertake a comprehensive review of existing inventory and (b) continue to ensure that need assessments are conducted prior to any new procurement.
10	OSESG-Syria should establish and implement clear criteria for application of the higher daily subsistence allowance (DSA) and the necessity of in transit overnights stays in Beirut, and ensure correct payment of DSA to staff on temporary duty assignments.	Important	Yes	Chief Mission Support	31.12.2026	OSE-Syria accepts the recommendation and will establish and implement appropriate criteria for DSA, TDY arrangements and necessary overnight stays en route to Damascus.
11	OSESG-Syria should strengthen travel planning and clearance procedures to ensure timely submission of travel requests and establish periodic management reviews of repeated non-compliance	Important	Yes	Chief Mission Support	31.12.2026	OSE-Syria commits to strengthen travel planning and clearance procedures to ensure the timely submission of travel requests wherever feasible, including through enhanced senior management monitoring. OSE-Syria previously issued instructions requiring justification

Management Response

Audit of the Office of the Special Envoy of the Secretary-General for Syria

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						forms for exceptions and will review and strengthen enforcement measures
12	OSESG-Syria should strengthen time and attendance controls by ensuring that all telecommuting, flexible work arrangements and leave records are properly documented and timely verified by supervisors in Umoja.	Important	Yes	Chief Mission Support	31.12.2026	OSE-Syria accepts the recommendation and will strengthen time and attendance controls in accordance with applicable administrative instructions.