



INTERNAL AUDIT DIVISION

REPORT 2024/030

Audit of the United Nations Office to the African Union

There was a need to clarify the Office's organizational role within the United Nations peace and security pillar, review sustainability of its funding structure and strengthen work planning processes

28 June 2024

Assignment No. AP2023-571-01

Audit of the United Nations Office to the African Union

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Office to the African Union (UNOAU). The objective of the audit was to assess the adequacy and effectiveness of UNOAU's systems and processes to implement its mandate toward strengthening the United Nations-African Union partnership. The audit covered the period from January 2020 to November 2023 and included a review of: (a) UNOAU organizational status and funding; (b) work planning and implementation; (c) operational management; and (d) human resources management.

UNOAU's organizational status within the peace and security pillar did not reflect its lead role in coordinating United Nations support to the African Union. It relied primarily on the peacekeeping support account for funding, which may not be predictable or sustainable to support the African Union's increasing long-term capacity-building and short-term operational support requirements. The upcoming independent strategic and civilian staffing review presented an opportunity to address these issues. Additionally, UNOAU's work planning at the entity and section levels did not systematically support the effective implementation and monitoring of its mandate and partnership frameworks with the African Union.

The Office had not fully implemented the Strategic Management Application performance management tool and was not formally monitoring the exercise of delegated authority against key performance indicators. Implementation of its gender strategy was constrained by inadequate staffing, and controls over extrabudgetary funded projects lacked measurable indicators to monitor and assess impact. On the other hand, UNOAU started implementing the enterprise risk management framework and was taking action to promote multilingualism in its public information initiatives, enhance staff engagement and performance management, and streamline the use of flexible working arrangements.

OIOS made eight recommendations. To address issues identified in the audit, UNOAU needed to:

- Support the development of the terms of reference for the independent strategic and civilian staffing review and propose that the review further clarifies the Office's organizational role within the United Nations peace and security pillar and substantiates whether its funding structure is adequate and sustainable to support all activities under its mandate;
- Develop and implement a resource mobilization strategy to broaden its donor base and generate voluntary contributions to implement its activities;
- Implement a mechanism to document all requests from the African Union for resources in support of activities related to the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security and track the extent to which the requests are met;
- Strengthen the modalities and timeframes for more coordinated and effective joint planning of the implementation of the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security;
- Establish and implement annual work planning guidelines that incorporate guidance on developing outputs and activities that are specific and time-bound and include measures to assess performance against deliverables;

- Fully implement the Strategic Management Application in Umoja to record and substantiate its activities;
- Periodically evaluate its exercise of delegated authority against key performance indicators and implement necessary remedial actions to improve performance and compliance statistics; and
- Establish a comprehensive system to review and monitor project expenditures and performance to improve accountability and ensure compliance with project agreements.

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

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Audit of the United Nations Office to the African Union

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Office to the African Union (UNOAU).
2. UNOAU was established on 1 July 2010 to strengthen ongoing measures to: (a) enhance the partnership between the United Nations and the African Union in the area of peace and security; (b) provide coordinated and consistent advice to the African Union on long-term capacity-building and short-term operational support matters, including the implementation of the 10-year capacity-building programme; and (c) streamline the United Nations presence in Addis Ababa to enhance coherence and efficiency in delivering United Nations assistance to the African Union.
3. The African Union is an intergovernmental organization founded in 2002 to increase cooperation and integration of African states and drive Africa's growth and economic development. The Assembly of Heads of State and Government is the supreme organ of the African Union, with the African Union Commission providing executive and secretariat functions.
4. The partnership between the United Nations and the African Union is in accordance with Chapter VIII of the United Nations Charter, which emphasizes cooperation between the United Nations and regional organizations in matters relating to the maintenance of international peace and security. On 19 April 2017, the United Nations and the African Union formalized their commitment by signing the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security (Joint Framework). The Joint Framework outlined four focus areas on which the two organizations would collaborate under the partnership: (a) preventing and mediating conflict and sustaining peace; (b) responding to conflict; (c) addressing root causes; and (d) continuous partnership review and enhancement. Furthermore, in the 2018 African Union-United Nations Framework for the Implementation of Agenda 2063 and the 2030 Agenda for Sustainable Development, the General Assembly acknowledged the pivotal role of a peaceful, stable, and secure environment, as well as the importance of respecting human rights for sustainable development.
5. A Special Representative of the Secretary-General (SRSG) heads UNOAU at the Under-Secretary-General (USG) level. UNOAU's 2023 appropriation was \$10.48 million comprising: (a) \$1 million in regular budget; (b) \$9.08 million from the support account for peacekeeping operations; and (c) \$400,000 in voluntary contributions. These resources supported UNOAU's authorized staffing table consisting of 59 posts, of which 50 were funded from the support account for peacekeeping operations, 6 from the regular budget and 3 from extrabudgetary resources.
6. Comments provided by UNOAU are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of UNOAU's systems and processes to implement its mandate toward strengthening the United Nations-African Union partnership.
8. This audit was included in the 2023 risk-based work plan of OIOS due to the importance of the effective implementation of UNOAU's mandate to partner with the African Union to maintain peace and security in Africa.

9. OIOS conducted this audit from August 2023 to January 2024. The audit covered the period from 1 January 2020 to 30 November 2023. Based on an activity-level risk assessment, the audit covered higher and medium risks areas, which included: (a) UNOAU organizational status and funding; (b) work planning and implementation; (c) operational management; and (d) human resources management.

10. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation and information systems, including accountability indicators and Strategic Management Application (SMA) in Umoja; and c) analytical review of data and records including those of extrabudgetary funded projects, exercise of delegated authority and staff engagement survey.

11. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. UNOAU organizational status and funding

Need for further clarification of UNOAU's role within the United Nations peace and security pillar and review of its funding structure

UNOAU's role within the peace and security pillar

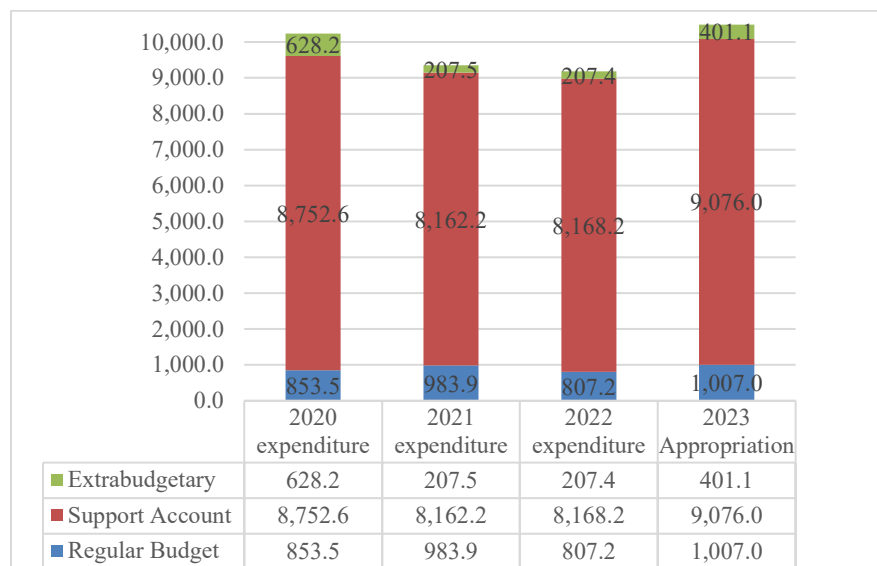
12. UNOAU's principal focus is on addressing peace and security issues with the specific aim of enhancing collaboration with the African Union and it is rooted in daily interactions with the African Union's key structures such as the Peace and Security Council and the African Union Commission. In so doing, UNOAU is responsible for leveraging the Secretariat's unique capacity to support the African Union in enhancing its capabilities in peace and security operations. In this regard, the Chef de Cabinet clarified, in a 21 March 2019 memorandum to heads of Secretariat entities, that "all United Nations engagement with the African Union, most notably with the Commission in Addis Ababa, must be channeled through UNOAU, given its mandate, proximity to the African Union and daily interaction with its numerous players. All United Nations entities that wish to engage with the African Union are to keep UNOAU abreast of all matters pertaining to peace and security, as well as development matters with a potential political dimension."

13. However, the Office informed OIOS that it did not participate in regular Headquarters-level meetings, nor was it consulted in matters that addressed thematic issues related to the Joint Framework. Furthermore, the lead role of UNOAU to facilitate such meetings and to coordinate the Secretariat's support to the African Union was not formally institutionalized, and OIOS was informed that Secretariat entities approached the African Union directly without advising or coordinating with UNOAU. Additionally, UNOAU's role vis-à-vis that of the Office of the Assistant Secretary-General for Africa (OASG for Africa) in the single regional political-operational structure jointly shared between the Department of Political and Peacebuilding Affairs (DPPA) and the Department of Peace Operations (DPO) was not formally defined. The roles of UNOAU and OASG for Africa often intersect when UNOAU supports the African Union by channeling Secretariat resources to the African Union for peace operations, and the OASG for Africa implements its mandate to oversee United Nations peace operations in Africa. The Secretariat needs to further clarify UNOAU's role to effectively support the African Union within the whole-of-pillar approach of the peace and security pillar reform objectives.

UNOAU's funding structure

14. In UNOAU's 2023 appropriation, funding from the peacekeeping support account contributed 86.6 per cent of the total budget, while 9.6 per cent was derived from the regular budget, and 3.8 per cent from extrabudgetary funding. Figure 1 shows the total expenditures for 2020 to 2022 and the appropriation for 2023.

Figure 1: UNOAU Expenditures for 2020 to 2022 and 2023 proposed budget (in thousands of United States dollars)



Source: A/74/6 (Sect. 3); A/75/6 (Sect.3); A/76/6 (Sect.3); A/77/6 (Sect.3); A/78/6 (Sect.3)

15. Funding from the peacekeeping support account was expected to shrink following the closure of the United Nations Multidimensional Integrated Stabilization Mission in Mali as of 30 June 2023, and the imminent withdrawal of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo. This raises reservations about the peacekeeping support account envelope as the ideal source for significantly financing UNOAU's operations and could aggravate the funding gap resulting from the growing demands on the United Nations-African Union partnership triggered by the increase in the number and complexity of conflicts on the African continent. Furthermore, UNOAU is not only tasked with offering cohesive United Nations support within its primary responsibilities but is also expected to facilitate the realization of an African agenda. The ongoing reform of the African Union Commission has led to a notable downsizing of its Peace Support Operations Division, increasing the African Union's demands on UNOAU for expert advice in addressing issues of common concern outlined in the Joint Framework.

16. Already by his 15 October 2020 letter (S/2020/1020) to the President of the Security Council, the Secretary-General reported on the findings of the independent assessment of the United Nations-African Union cooperation and the structure and capacity of UNOAU to meet the growing demands of the partnership. The assessment highlighted a critical concern regarding UNOAU's limited operational resources (non-staff costs) since its inception and its reliance on extrabudgetary funds to address the growing demands of the partnership and its core mandated tasks. This limitation had adversely affected UNOAU's effectiveness in managing the Office's equipment and systems, impeding its capacity to actively engage and support the African Union in peace and security priorities that occurred outside Addis Ababa. One of the recommendations from the assessment was to increase UNOAU's operational budget under the support account for peacekeeping operations and the regular budget to fully support the implementation of the Joint Framework, thus minimizing its reliance on unpredictable extrabudgetary resources to support the

partnership. In response to this recommendation, the Secretariat was in the process of scheduling an independent strategic and civilian staffing review of UNOAU, as detailed in paragraph 19 in this report.

17. UNOAU's ability to address the African Union's requests for support depends on having qualified and experienced staff. According to UNOAU's internal assessment, most units within the Office faced resource and capacity gaps, posing challenges in fulfilling specific responsibilities related to long-term capacity-building and short-term operational support to the African Union. To manage existing financial constraints, UNOAU's senior management conveyed that they sometimes advised the African Union against submitting formal requests for activities relating to the Joint Framework until fund availability was confirmed. Consequently, many unmet requests remained undocumented, presenting a challenge in quantifying the extent and impact of the funding gap relative to those requests.

Extrabudgetary resource mobilization strategy

18. Despite its reliance on extrabudgetary resources to support capacity-building initiatives related to conflict analysis and mediation, training and the women, peace and security (WPS) agenda in the African Union, UNOAU had not formulated a resource mobilization strategy to secure extrabudgetary funding to complement the implementation of its annual work plan. Although UNOAU initiated measures in 2023 to identify alternative funding sources, such as by submitting project proposals for the Multi-Year Appeal extrabudgetary instrument, in the absence of a resource mobilization strategy, UNOAU may be unable to maximize opportunities to broaden and diversify its donor support base.

Independent strategic and civilian staffing review of UNOAU

19. In its report on the proposed programme budget for 2023, A/77/7, the Advisory Committee on Administrative Questions recommended that the General Assembly request the Secretary-General to conduct an independent strategic and civilian staffing review of UNOAU and to provide information on the results in the next programme budget submission. The Committee indicated (A/78/7) that they had been informed that a senior-level consultant would be recruited to perform the review in consultation with the Office, the African Union Commission, DPPA and other Headquarters-based stakeholders. The focus would be on the Office and its capacity to implement its mandate in a context of an expansion of its activities, with a view to aligning increased responsibilities with resources. UNOAU informed OIOS that the preparation of the terms of reference for hiring the independent consultant was pending. This is an opportunity for UNOAU to seek clarity on its organizational role within the United Nations peace and security pillar to implement all aspects of its mandate and to substantiate whether its funding structure is sustainable with predictable and necessary resources to effectively implement its mandate.

- (1) UNOAU should, in supporting the development of the terms of reference for an independent strategic and civilian staffing review, propose that the review: (a) further clarify the Office's organizational role within the United Nations peace and security pillar; and (b) consider whether its funding structure is adequate and sustainable.**

UNOAU accepted recommendation 1 and stated that the independent strategic and staffing review of UNOAU started in April 2024. The terms of reference consist of two components: a strategic review of the implementation of UNOAU's mandate and priorities, and an identification of the optimal status, structure and resources of the Office. The final report was expected to be submitted by mid-July and will also address the issue of UNOAU's funding structure.

- (2) UNOAU should develop and implement a resource mobilization strategy to broaden its donor base and generate voluntary contributions to implement activities in support of the African Union.**

UNOAU accepted recommendation 2 and stated that over the past five years, the Office had secured extrabudgetary funding without a formal resource mobilization strategy. UNOAU was developing a comprehensive resource mobilization strategy for 2025 and beyond to broaden its donor base and enhance its capacity to generate voluntary contributions for implementing the Joint Framework.

- (3) UNOAU should implement a mechanism to document all requests from the African Union for resources in support of activities related to the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security and track the extent to which the requests are met.**

UNOAU accepted recommendation 3 and stated that it would reinstate its African Union-UNOAU Interaction Tracking Tool. Launched in January 2019, it was used until early 2020, when it was discontinued due to the COVID-19 pandemic and the shift to online working methods. Reinstatement of tool would help the Office to better monitor, evaluate and report on performance regarding African Union requests for support. The tool can also track and analyze UNOAU's performance and responsiveness through collecting and modeling information and identifying potential communication gaps. The results would provide leadership with an overview of interactions and support decision-making to strengthen and balance interactions between the two organizations.

B. Work planning and implementation

UNOAU needed comprehensive work planning guidelines

20. To effectively guide the implementation of its mandate and the Joint Framework, UNOAU needed to develop and implement both a strategy and annual work plans to provide its vision, mission, overarching goals, objectives and activities. The documents should also provide key performance indicators and mechanisms to monitor and measure performance. However, UNOAU did not prepare annual work plans regularly. During the audit period spanning four fiscal periods, UNOAU only provided one entity-level work plan for the period from 1 July 2021 to 30 June 2022, and one section level work plan for the same period for the Political Affairs Section and the Institutional and Operational Partnership Service. Although UNOAU provided a work plan covering the period from July 2023 to July 2026 following OIOS visit in October 2023, it was not finalized, and annual priorities were not identified to facilitate implementation and monitoring.

21. Furthermore, OIOS noted that when prepared, the UNOAU entity-level work plan was not adequately detailed as several activities were articulated as broad statements lacking specific timelines and measurable outcomes. For example, some of the 2021/2022 activities were listed as: (a) alignment of UNOAU interaction and support with the African Union revised structures and priorities; and (b) facilitate alignment of agendas and processes between the different levels of coordination mechanisms. There were either no completion dates or the timeline was indicated as ongoing. Key performance indicators were stated as “number of meetings/initiatives” and “terms of reference and agendas reviewed and aligned.”

22. Also, there was inadequate monitoring and supervision of the development of individual section work plans as they did not incorporate several of the outputs and activities outlined in the entity-level work plan. For example, the Political Affairs Section's work plan did not incorporate 4 of the 11 outputs and 13 of the 26 required activities indicated in the entity-level work plan, while the work plan for the Institutional and Operational Partnership Service omitted 6 of the 21 required activities. It was unclear whether UNOAU undertook these activities because, as indicated in paragraphs 25 to 27, UNOAU did not maintain detailed records of its activities.

23. UNOAU's senior management explained that developing annual work plans was challenging due to the Office's work priorities being contingent on the timely receipt of the African Union's annual work plan. OIOS noted that the African Union did not consistently provide an annual work plan as stipulated in the Joint Framework, which stated that all participants must develop detailed modalities and work plans for each mechanism, ensuring alignment with the goals and principles set forth in the Joint Framework. Instead, quarterly work plans were occasionally submitted. This occurred in the absence of an adequate mechanism to ensure that joint planning modalities and timeframes for implementing the Joint Framework were effectively coordinated. Meanwhile, OIOS was advised that the UNOAU retreat in May 2023, which was attended by senior officials from the African Union including the Commissioner for Political Affairs, Peace and Security, addressed the African Union's strategic vision as well as that of the SRSB and established work priorities for the latter half of 2023 and for 2024.

24. Furthermore, during the African Union-United Nations High-Level Strategic Dialogue on 1 May 2023, the Deputy Chairperson of the African Union Commission and the Deputy Secretary-General of the United Nations underscored the need to systematically outline existing initiatives under the Joint Frameworks. The objective was to develop a matrix to pinpoint ongoing efforts in priority areas and designate the respective leaders overseeing these initiatives. Although the activity was assigned to the Office of the Deputy Chairperson in collaboration with the Economic Commission for Africa, the significance of this critical task related to the implementation of the Joint Frameworks necessitated its inclusion in UNOAU's work plan together with measures to effectively support its implementation.

(4) UNOAU should develop a mechanism to strengthen the modalities and timeframes for more coordinated and effective joint planning of the implementation of the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security.

UNOAU accepted recommendation 4 and stated that it would continue engaging the African Union on joint planning as outlined in the Joint Framework. In addition to regular bilateral meeting at various levels, UNOAU will seek to improve cooperation modalities such as annual retreats to develop joint work plans, review of implementation of previous work plans, and review/renew of the Framework as needed. Following summits with the African Union in 2023 and 2024, UNOAU held a strategic dialogue with the African Union Commissioner for Political Affairs, Peace, and Security to discuss priorities. UNOAU will build on this foundation to establish more structured joint United Nations-African Union planning, implementation and monitoring.

(5) UNOAU should establish and implement annual work planning guidelines that incorporate guidance on developing outputs and activities that are specific and time-bound and include measures to assess performance against deliverables.

UNOAU accepted recommendation 5 and stated that it had a comprehensive planning framework, and its 2024-26 Office Strategy was approved in January 2024 and the related detailed work plan in March 2024. To enhance its planning processes, UNOAU will issue an internal memorandum with guidelines for the 2025 Office work plan. This memorandum will be circulated before the process begins to ensure all outputs and activities are specific and time-bound, and performance against deliverables is effectively measured.

UNOAU needed to fully implement the SMA to record and substantiate its activities

25. SMA in Umoja is a key component of the Strategic Planning, Budgeting, and Performance Management solution critical to realizing the Secretary-General's management reform agenda. SMA

enables programme managers to effectively track and record progress toward achieving results and completing deliverables. UNOAU began using SMA in mid-2022.

26. In its programme budgets for 2022 and 2023 (A/77/6 (Sect. 3) and A/78/6 (Sect. 3)), UNOAU reported completion of deliverables including conducting 103 and 115 days of seminars, workshops and training events, and producing 13 and 17 technical materials, in 2021 and 2022, respectively. Deliverables were also recorded under the headings of good offices; consultation, advice and advocacy; and communication materials. While UNOAU indicated that it had, among others: (a) strengthened African Union capacity on governance, democratization and human rights; (b) operationalized the African Union Master Road Map of Practical Steps for Silencing the Guns in Africa by 2030; and (c) further integrated the WPS agenda into African Union peace support operations, there was inadequate documentation to substantiate the delivery of these activities. Additionally, only the deliverable pertaining to the WPS agenda was documented in SMA, but it was not cross referenced to supporting documents within the Office's portfolio of evidence.

27. Senior management indicated that the Office's activities were detailed in weekly and monthly code cables submitted to New York Headquarters. UNOAU also granted OIOS access to its newly established centralized data repository that was initiated in June 2023 to locate the necessary documents for validating reported activities that occurred during the audit period. The repository comprised six main folders with 528 sub-folders and 1,872 records, which had not yet been cross referenced with SMA or the Secretary-General's reports. Consequently, OIOS could not verify the accuracy of UNOAU's reported results.

(6) UNOAU should take steps to fully implement the Strategic Management Application in Umoja to record and substantiate its activities.

UNOAU accepted recommendation 6 and stated that it had made significant progress in implementing SMA for monitoring the peacekeeping support account and regular budget. Also, UNOAU was actively working on using the portfolio of evidence for performance reports more systematically, and planned to continue leveraging this tool to enhance strategic management and performance tracking.

UNOAU started implementing the enterprise risk management framework

28. UNOAU submitted its first risk register and annual report on the progress of implementation of enterprise risk management to the USG of the Department of Management Strategy, Policy and Compliance (DMSPC) in December 2023. The risk register highlighted one very high, five high and two moderate risks, and it was accompanied with a risk treatment and response plan. As these activities were finalized after the scope period, they were not reviewed during the audit, but OIOS acknowledges the progress made by UNOAU in implementing the framework.

UNOAU needed to implement its gender strategy and action plan

29. The 2023-25 UNOAU Gender, WPS Strategy and accompanying action plan indicated three strategic objectives, namely: (a) to ensure gender equality within all internal UNOAU management and administrative processes; (b) to strengthen the partnership between UNOAU, the African Union Commission and other partners in implementing gender mainstreaming and the WPS agenda; and (c) to streamline gender and the WPS agenda in the execution of the UNOAU mandate and implementation of the Joint Framework. While responsibility for implementing the strategy and action plan was spread throughout the Office, the Office of the SRSG was identified to play a facilitating, coordinating and monitoring role, and two gender focal points overseen by the Chief of Staff were designated to assess day-to-day progress periodically. However, neither the strategy nor the action plan had been approved and the

planned activities lacked measurable indicators and expected completion dates. UNOAU attributed these to staffing constraints, which had also delayed provision of comprehensive guidance for integrating gender perspectives into the Office's planning and operational activities.

30. By April 2024, UNOAU had finalized and submitted the 2023-25 UNOAU Gender, WPS Strategy to DPPA and updated the 2024 UNOAU Gender, WPS action plan to include indicators of achievement with expected completion dates for all activities. UNOAU, however, indicated that they had challenges to implement the strategy due to staffing constraints. This issue should be addressed as part of the implementation of recommendation 1 on the staffing review.

C. Operational management

UNOAU needed to implement a mechanism to monitor exercise of delegated authority

31. UNOAU SRSG approved sub-delegations of authority for budget and finance, property management and human resources on a functional basis, consistent with delegates' assigned roles and responsibilities.

32. UNOAU continuously updated the Delegation of Authority portal maintained by the Business Transformation and Accountability Division of DMSPC to reflect the Office's existing delegations of authority. However, a review of Umoja user access provisioning as of 31 October 2023, which was updated on 4 January 2024, indicated that:

- a. The user profiles for two officials reflected multiple segregation of duties conflicts, including one approving officer who was also assigned a certifying officer role; and
- b. Three staff members with assigned Umoja roles that required delegation of authority as approving officers did not have active delegations of authority on the portal, one of which has since been included.

33. UNOAU indicated that its small staff size, with at times only one official available in a particular area of expertise, made adequate segregation of duties impossible.

34. DMSPC had established an accountability monitoring framework based on key performance indicators to ensure compliance with relevant legal and policy frameworks and internal controls in exercising delegated authorities. A review of UNOAU key performance indicators for the third quarter of 2023 showed the following:

- a. The average percentage of female to male staff for positions covered by the key performance indicator was 31 to 69, against the 50/50 ratio required to meet the Secretary-General's goal of achieving gender parity;
- b. The recruitment process, with an average duration of 174 days from the posting of job opening to the selection of candidate, did not meet the 120-day benchmark for filling a vacancy;
- c. UNOAU's rate of compliance with timely payments for goods and services to suppliers was 60 per cent, compared to a target of 100 per cent; and
- d. UNOAU did not generally comply with the General Assembly mandated 16 calendar days advance ticket purchase policy, plus 5 days for approval processing. The Office finalized travel requests on average nine days before the requested travel start date, with an average 18 per cent compliance rate.

35. UNOAU officials indicated that they informally monitored the defined accountability framework key performance indicators as part of their day-to-day operations. However, there was no evidence of such review and there was no dedicated focal point to monitor performance trends and ensure compliance.

(7) UNOAU should implement measures to periodically evaluate its exercise of delegated authority against key performance indicators and implement necessary remedial actions to improve performance and compliance statistics.

UNOAU accepted recommendation 7 and stated that the Office met the target recruitment timelines in 2023 and will prioritize the recruitment of qualified women to improve gender representation. UNOAU is implementing the new administrative instruction on travel, and any exceptions to the 21-day ticketing rule approved by the SRSG will be recorded in the exceptions portal. These actions will be monitored by the Resources Management Group quarterly to ensure compliance and continuous improvement.

UNOAU needed to strengthen controls over managing extrabudgetary funded projects

36. OIOS reviewed two out of three extrabudgetary funded projects supporting the Joint Framework in the areas of gender and WPS:

- a. The first project in the amount of \$641,800 was to advance the WPS agenda within the United Nations-African Union Partnership. The project started on 18 December 2018 for a period of one year but was extended on 12 February 2020 for an additional 12 months and completed on 31 January 2022.
- b. The second project in the amount of \$1.4 million was to implement the United Nations-African Union Partnership in Peace and Security. The agreement was signed on 14 July 2020, and the project was to be implemented between July 2020 to December 2022. In December 2022, the project was extended until December 2023 and later further extended to May 2024.

37. In the first project, OIOS identified that the approved agreement and project plans lacked specific, measurable, and time-bound indicators for monitoring performance and assessing impact. Semi-annual progress and financial reports were not provided, and evidence of project monitoring was absent. The final project report indicated completed activities, but insufficient documentation prevented verification. Budget variances, including unexplained fund reallocations, were evident without donor approval or supporting evidence. The second project also lacked measurable indicators to monitor and assess impact. In addition, (a) the approved budget lacked detailed breakdown by budget class, complicating accurate variance analysis; and (b) missing annual project plans for 2021 and 2022 hindered effective monitoring of expenditures and reporting on the progress of the project.

38. UNOAU attributed the above weaknesses to the vacancy of the Chief of Staff post that has since been filled. Nevertheless, there is an urgent need to establish a robust monitoring system to enhance accountability and adherence to project agreements.

(8) UNOAU should establish a comprehensive system to review and monitor project expenditures and performance to improve accountability and ensure compliance with project agreements.

UNOAU accepted recommendation 8 and stated that it had taken significant steps to improve the management of extrabudgetary funds. For example, it was establishing an Extra Budgetary Management Subcommittee to oversee these efforts, and sub-delegations of authority will be

reviewed and updated periodically to facilitate decentralized management and ensure accountability. UNOAU has also been enhancing its procedures for managing and monitoring projects, including introducing the mandatory use of the Integrated Planning, Management and Reporting application (IPMR), and ensuring improved accountability and compliance with project agreements. UNOAU aimed to fully implement IPMR for the entire extrabudgetary funding portfolio by the end of 2024.

UNOAU was taking action to promote multilingualism in its public information initiatives

39. UNOAU’s Public Information Unit implemented a communication strategy to raise awareness and mobilize public, political and financial support for the Joint Framework. The strategy aims to actively engage with a diverse array of stakeholders, adapting to the evolving needs and challenges of peace and security on the African continent. Senior management also acknowledged the importance of publishing communication in the United Nations’ official languages. However, due to the lack of financial resources allocated to the Unit, all public communication was published only in English, except for the “She Stands for Peace – 20 Years, 20 Journeys” book that was republished in French recently.

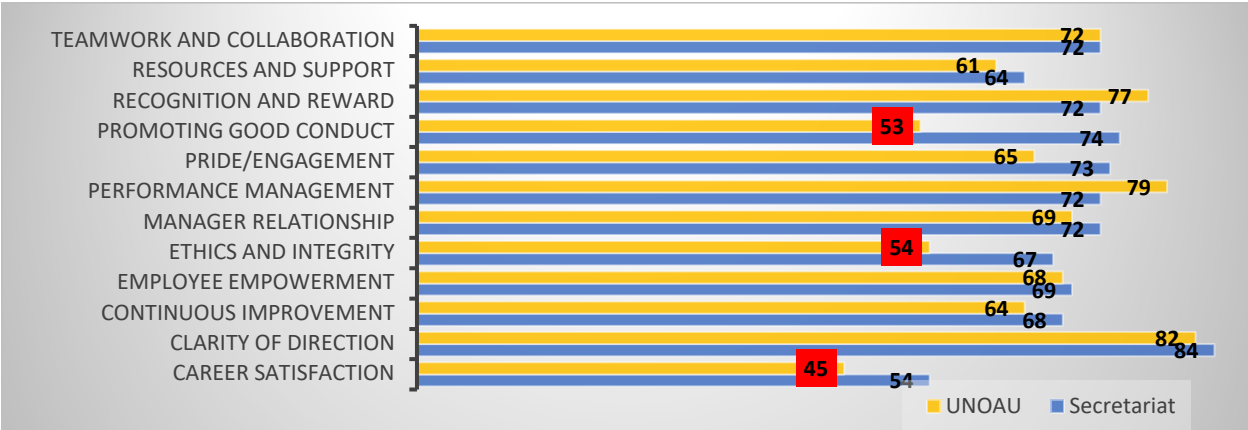
40. UNOAU stated that as it did not have any funds for interpretation and/or translation in the regular and/or support account, and the Public Information Unit was using extrabudgetary funds for translation and interpretation services. Through these funds, it had prioritized translation of key publications such as the “She Stands for Peace” books, and gender policy briefs on different thematic areas of WPS. Additionally, the Public Information Unit was working to produce the latest season of the “She Stands for Peace” podcast to make it available in French. Considering UNOAU’s efforts to promote multilingualism, OIOS did not make a recommendation on this issue.

D. Human resources management

UNOAU was taking action to address the results of the 2021 staff engagement survey

41. Thirty UNOAU staff (or 52 per cent) responded to the 2021 staff engagement survey (SES). Figure 2 shows a summary of the results by dimension, compared to the Secretariat as a whole.

Figure 2: Comparative 2021 staff engagement survey scores



Source: UNOAU staff engagement survey results for 2021

42. The Office registered moderate/high favourable¹ scores/strengths under the dimensions of clarity of direction, performance management and recognition and reward, and a concerning/low favourable score of 45 per cent under career satisfaction. Although all other dimensions showed moderate/average scores, UNOAU's overall scores under the dimensions of ethics and integrity and promoting good conduct were lower than those of the Secretariat as the global organizational benchmark. Additionally, UNOAU personnel registered an average 67 per cent completion rate for the annual leadership dialogue in 2021 and 2022, indicating that staff were not regularly participating in ongoing ethics training designed to address ethical challenges in the workplace.

43. UNOAU stated that it was addressing the low scoring dimensions in the 2021 SES through measures such as conduct and discipline awareness raising sessions and learning opportunities identified in the Office's 2024 learning and development strategy. In addition, the Office had ensured a high (94 per cent of staff) participation in annual leadership dialogues in 2023. In light of the actions taken by UNOAU, OIOS does not make a recommendation on this issue.

UNOAU was further enhancing compliance with the staff performance management and development system

44. UNOAU e-Performance compliance databases reflected an average 93 per cent compliance rate for the 2020-2021, 2021-2022 and 2022-2023 performance cycles, with 11 appraisals affecting nine staff members outstanding for the three performance periods (three for 2020/21; one for 2021/22; and seven for 2022/23). However, UNOAU did not provide any evidence that its senior management team held annual performance management and development meetings to review staff development and career support needs, or that the Office had established a joint monitoring group to monitor the implementation and compliance of the performance management system.

45. UNOAU's mandatory training compliance rate with the Organization-wide mandatory training as of 30 June 2023 was 53 per cent. The revision of the mandatory training portfolio in 2023 significantly decreased the overall compliance rate to 9 per cent as of 3 November 2023. However, OIOS noted the Office's subsequent targeted efforts, which significantly improved the mandatory training compliance rate to 95 per cent in December 2023.

46. UNOAU stated that in the coming year, it planned to: (a) distribute periodic performance management status reports to first and second reporting officers for follow-up action with staff under their supervision; (b) in coordination with the Training Officer, conduct performance management training on work planning, performance conversations, addressing underperformance, People Management Index and end-of-cycle evaluation; and (c) issue broadcast messages/communication to remind first and second reporting officers and staff members of their responsibilities at every stage of the performance cycle. OIOS did not make a recommendation on staff performance management considering the planned activities.

UNOAU implemented measures to streamline flexible working arrangements

47. The policy on flexible work arrangements (FWA) authorizes staff to telecommute within the duty station up to a maximum of three days per week, and in compelling personal circumstances, to telecommute away from the official duty station for a duration not exceeding six consecutive months, with an additional three months in exceptional circumstances. Authorization for FWA away from the duty station lies with heads of entities.

¹ The scoring criteria rated as favorable (60% - 100%); neutral (40% - 59%); and unfavorable (0% - 39%)

48. During the two-week visit in October 2023, OIOS observed that not all personnel were reporting for duty physically at the Office’s premises daily, and four staff members were telecommuting away from the duty station. However, records of approved telecommuting arrangements for UNOAU personnel were not provided. In addition, a review of UNOAU’s absences report highlighted four staff members who registered no absences during periods ranging from 8.5 months to 47 months during the audit scope period. This indicated a potential for incomplete and inaccurate attendance records.

49. UNOAU issued an information circular on the administration of FWA in January 2024, which was highlighted by the SRSG during a town hall later that month. UNOAU also produced a report on the FWA status of staff as of April 2024. Considering the actions taken, OIOS did not make a recommendation on this issue.

Reimbursement of the cost element of residential security measures needed further review

50. The Department of Safety and Security (DSS) periodically endorsed residential security measures that included reimbursement caps for: (a) one-time installation costs of physical security enhancements; (b) alternate power supply arrangements; and (c) recurrent security guard services at different rates for stand-alone houses and for apartment blocks and shared compounds with lessor-provided security.

51. UNOAU paid an estimated \$438,000 in residential security allowances through the payroll to 32 eligible staff members during the audit scope period. However, OIOS had concerns over the administration of reimbursement for recurrent security guard services as only three staff members were reimbursed at the rate for stand-alone houses effective October 2023, and the amount paid for one of them exceeded the established financial cap. All other staff were reimbursed at the lessor-provided security rate but there were no procedures to verify the amounts paid against supporting documents. OIOS was informed by UNOAU that its administrative practices in this area were prevalent at the duty station. Therefore, OIOS intends to conduct a separate engagement on these reimbursements.

IV. ACKNOWLEDGEMENT

52. OIOS wishes to express its appreciation to the management and staff of UNOAU 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 United Nations Office to the African Union

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	UNOAU should, in supporting the development of the terms of reference for an independent strategic and civilian staffing review, propose that the review: (a) further clarify the Office's organizational role within the United Nations peace and security pillar; and (b) consider whether its funding structure is adequate and sustainable.	Important	C	Action complete	Implemented
2	UNOAU should develop and implement a resource mobilization strategy to broaden its donor base and generate voluntary contributions to implement activities in support of the African Union.	Important	O	Receipt of the resource mobilization strategy and evidence of its implementation.	31 March 2025
3	UNOAU should implement a mechanism to document all requests from the African Union for resources in support of activities related to the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security and track the extent to which the requests are met.	Important	O	Receipt of a mechanism to document all African Union resource requests for the Joint Framework and track their fulfillment.	31 December 2024
4	UNOAU should develop a mechanism to strengthen the modalities and timeframes for more coordinated and effective joint planning of the implementation of the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security.	Important	O	Receipt of a mechanism to strengthen the modalities and timeframes for coordinated and effective joint planning for implementation of the Joint Framework.	31 December 2025
5	UNOAU should establish and implement annual work planning guidelines that incorporate guidance on developing outputs and activities that are specific	Important	O	Receipt of annual work planning guidelines and evidence of their implementation.	31 March 2025

² 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.

³ 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.

⁴ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁵ Date provided by UNOAU in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Office to the African Union

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
	and time-bound and include measures to assess performance against deliverables.				
6	UNOAU should take steps to fully implement the Strategic Management Application in Umoja to record and substantiate its activities.	Important	O	Receipt of evidence of the full implementation of SMA to record and substantiate UNOAU activities.	30 June 2025
7	UNOAU should implement measures to periodically evaluate its exercise of delegated authority against key performance indicators and implement necessary remedial actions to improve performance and compliance statistics.	Important	O	Receipt of evidence that measures were implemented to periodically evaluate the exercise of delegated authority against key performance indicators and to improve performance and compliance statistics.	31 December 2024
8	UNOAU should establish a comprehensive system to review and monitor project expenditures and performance to improve accountability and ensure compliance with project agreements.	Important	O	Receipt of evidence of implementation of measures introduced to improve the management and monitoring projects including the establishment and operation of the Extra Budgetary Management Subcommittee and use of IPMR.	31 March 2025

APPENDIX I

Management Response

Management Response

Audit of the United Nations Office to the African Union

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNOAU should, in supporting the development of the terms of reference for an independent strategic and civilian staffing review, propose that the review: (a) further clarify the Office's organizational role within the United Nations peace and security pillar; and (b) consider whether its funding structure is adequate and sustainable.	Important	Yes	DHO-DPOL	Implemented	The independent Strategic and Staffing review of UNOAU is currently underway, since April 2024. The Terms of Reference of the Review specify that the exercise 'will consist of two components: (1) a strategic review of the implementation of UNOAU's mandate and priorities; and (2) the identification of the optimal status, structure of the Office and corresponding resources to perform these tasks and assume such responsibilities. The final report, which is expected to further clarify the Office's status and to address the issue of UNOAU's funding structure, will be submitted by mid-July.
2	UNOAU should develop and implement a resource mobilization strategy to broaden its donor base and generate voluntary contributions to implement activities in support of the African Union.	Important	Yes	COS	31 March 2025	Over the past five years, UNOAU has successfully secured extrabudgetary funding even in the absence of a formal resource mobilization strategy document. UNOAU is now developing a comprehensive resource mobilization strategy for 2025 and beyond. This strategy aims to broaden our donor base, as needed, and enhance our capacity to generate voluntary contributions in

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.

Management Response

Audit of the United Nations Office to the African Union

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						support of the implementation of the joint framework.
3	UNOAU should implement a mechanism to document all African Union's requests for resources in support of activities related to the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security and track the extent to which the requests are met.	Important	Yes	ODHO-DPOL / OcoS	31 December 2024	<p>UNOAU is re-instating its AU-UNOAU Interaction Tracking Tool.</p> <p>This tool was launched in January 2019 and used until early 2020, when it was discontinued in the context of the COVID-19 pandemic and with the shift to online working methods brought about by the pandemic.</p> <p>The re-institution of the AU-UNOAU Interaction Tracking Tool would allow the office to better monitor, evaluate and report on its performance vis-à-vis AU requests for support. The tool could also pave the way for tracking and subsequently analyzing the UNOAU's performance and responsiveness through collecting and modeling information, with the aim of identifying any potential gaps in AU-UNOAU communication. The obtained results could provide UNOAU leadership with a regular overview of interactions, while suggesting conclusions and supporting decision-making on how to strengthen/balance such interaction between the two Organizations.</p>

Management Response

Audit of the United Nations Office to the African Union

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNOAU should develop a mechanism to strengthen the modalities and timeframes for more coordinated and effective joint planning of the implementation of the Joint United Nations-African Union Framework for Enhanced Partnership in Peace and Security.	Important	Yes	ODHO-DPOL / OcoS	31 December 2025	UNOAU will continue to engage the AU on joint planning modalities as laid out in the Joint AU-UN Framework for an enhanced partnership in Peace and Security. The framework does establish a Partnership Review Mechanism, so the mechanism does exist in order to keep the partnership and its implementation under review and continuously updated, including the progress of the partnership itself. Besides the regular bilateral meetings between the two organizations at various levels, UNOAU will continue to seek enhanced modalities for cooperation with regard to the agreed language in the Joint Framework: “organize annual retreats to develop a joint annual workplan (with joint teams created to implement specific projects/initiatives), take stock of the implementation of previous workplans, and review/renew this framework as necessary”. UNOAU has succeeded in conducting a Strategic Dialogue with the AU Commissioner for Political Affairs, Peace and Security following the AU Summits in 2023 and 2024 to discuss priorities for the coming year, and

Management Response

Audit of the United Nations Office to the African Union

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						UNOAU will try to build on this foundation in partnership with the AU Commission to establish a more structured joint UN-AU modalities to joint planning, implementation and monitoring.
5	UNOAU should establish and implement annual work planning guidelines that incorporate guidance on developing outputs and activities that are specific and time-bound and include measures to assess performance against deliverables.	Important	Yes	OCOS	31 March 2025	UNOAU has a comprehensive planning framework, with the 2024-26 Office Strategy approved in January 2024 and the associated detailed work plan approved in March 2024. These outline specific, time-bound outputs and activities, along with measures to assess performance against deliverables. To further enhance our planning processes, we will issue an internal memo providing guidelines for the Office work planning for 2025. This memo will be circulated before the process begins to ensure all outputs and activities are specific and time-bound, and performance against deliverables is effectively measured.
6	UNOAU should take steps to fully implement the Strategic Management Application in Umoja to record and substantiate its activities.	Important	Yes	OCOS	30 June 2025	During 2023 and continuing to date, UNOAU has made significant progress towards the implementation of the Strategic Management Application (SMA) for monitoring the support

Management Response

Audit of the United Nations Office to the African Union

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						account and the regular budget. Consequently, this key performance indicator has been marked as green for UNOAU for 2023. Furthermore, UNOAU is actively working on using the Portfolio of Evidence in association with performance reports in a more systematic manner. Moving forward, UNOAU will continue to leverage this tool to enhance its strategic management and performance tracking capabilities.
7	UNOAU should implement measures to periodically evaluate its exercise of delegated authority against key performance indicators and implement necessary remedial actions to improve performance and compliance statistics.	Important	Yes	ASS / CoS	31 December 2025	<p>This recommendation addresses key areas including gender balance, recruitment timelines, and ticket purchase policies. For gender balance, it is UNOAU's current policy to prioritize the recruitment of qualified women to improve gender representation. All selections of new staff are approved by the SRSG, supported by the Chief of Staff.</p> <p>Regarding recruitment timelines, the DOS HRSD diagnostics reported that UNOAU is on track with recruitment timelines. The analysis observed that UNOAU recruits positions using RfR and PSJO modalities. In 2023, UNOAU averaged 32 days to recruit using the RfR modality and 113 days using the PSJO modality. Notably, UNOAU met</p>

Management Response

Audit of the United Nations Office to the African Union

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						<p>the 120-day recruitment timeline for the PSJO modality and the 76-day recruitment timeline for the RfR modality in 2023. This part of the recommendation is implemented.</p> <p>Concerning the 21-day ticketing rule, UNOAU is implementing the new ST/AI approved by the General Assembly. Any exceptions to this rule approved by the SRSG are recorded in the exceptions portal.</p> <p>These actions will be monitored by the Resources Management Group quarterly to ensure compliance and continuous improvement.</p>
8	UNOAU should establish a comprehensive system to review and monitor project expenditures and performance to improve accountability and ensure compliance project agreements.	Important	Yes	COS/ASS	31 March 2025	<p>Since 2023, UNOAU has been taking significant steps to improve the management of extra-budgetary (XB) funds. An Extra Budgetary Management Sub-Committee is being established to oversee these efforts, while sub-delegations of authority will be periodically reviewed/updated to further facilitate decentralized management to ensure accountability. UNOAU has been enhancing procedures for the management and monitoring of these projects, including through introducing the mandatory use of IPMR, since 2023, ensuring improved accountability and compliance with project agreements. UNOAU is taking steps to fully</p>

Management Response

Audit of the United Nations Office to the African Union

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						implement IPMR by the end of 2024 for the entire XB portfolio.