Annex IV

Titles and summaries of reports of the Office of Internal Oversight Services: 1 July 2004 to 30 June 2005

The Office of Internal Oversight Services (OIOS) issued 266 oversight reports during the 12-month period from 1 July 2004 to 30 June 2005. The description of the subjects of the oversight reports presented below is limited to those that were not issued to the General Assembly and is brief in keeping with the strict page limitation imposed.

A. Reports to the General Assembly

1. Integration of global management of conference services (A/59/133 and Corr.1)
2. Follow-up audit of the policies and procedures of the Department of Peacekeeping Operations for recruiting international civilian staff for field missions (A/59/152)
3. Inspection of programme management and administrative practices of the International Trade Centre UNCTAD/WTO (A/59/229)
4. Impact of human resources management reform (A/59/253)
5. Audit of safeguarding air safety standards while procuring air services for the United Nations peacekeeping missions (A/59/347)
6. Annual report of the Office of Internal Oversight Services for the period from 1 July 2003 to 30 June 2004 (A/59/359)
7. Review of the operations and management of the United Nations libraries (A/59/373)
8. Availability in local labour markets of the skills for which international recruitment for the General Service category takes place (A/59/388)
11. Audit of the United Nations capital master plan for the period from August 2003 through July 2004 (A/59/420)
12. First year of experience of regional investigators in two hubs, Vienna and Nairobi (A/59/546)
14. Audit of mission subsistence allowance policies and procedures (A/59/698)

15. Global audit of field security management (A/59/702)


17. Proposals on the strengthening and monitoring of programme performance and evaluation (A/60/73)

B. Report to the Commission on Human Rights


C. Reports to the Committee for Programme and Coordination


21. Triennial review of the implementation of the recommendation made by the Committee for Programme and Coordination at its forty-second session on the in-depth evaluation of General Assembly and Economic and Social Council affairs and Economic and Social Council support and coordination (E/AC.51/2005/4)

22. Triennial review of the implementation of the recommendation made by the Committee for Programme and Coordination at its forty-second session on the in-depth evaluation of legal affairs (E/AC.51/2005/5)

D. Oversight reports to programme managers

Department of Management

23. Procurement vendor roster
   Assesses the adequacy, efficiency and effectiveness of the roster and determines adherence by the Procurement Division to procurement rules when evaluating applicants and using the roster.

24. High-level post implementation review of e-Assets
   Assesses the completeness, accuracy and reliability of the information in the system and determines the extent to which the goals were achieved to date.

25. Review of Galaxy
Assesses the interfaces with other United Nations core systems; the adequacy of technical support and monitoring of the system; and whether mechanisms exist to effectively capture the concerns of users and implement corrective action.

26. Office of Human Resources Management: review of information and communications technology (ICT) management

Evaluates the adequacy and effectiveness of procedures to ensure proper governance of ICT; the existence of an ICT strategy and appropriate organizational structure; adequate security; and continuity planning and technical support to users.

27. Investigation into allegations of vendor favouritism and retaliation against a former staff member in the Procurement Division

Department of Economic and Social Affairs

28. Audit of the Department’s regional programme framework for Europe and the Commonwealth of Independent States: capacity-building and informative exchange

Covers all substantive and administrative aspects of the project, focusing on the delivery of project outputs, their timeliness and relevance.

29. Audit of technical assistance provided by the Department to project in Burkina Faso (BKF/00/001/99) funded by the United Nations Development Programme (UNDP)

Assesses the efficiency and effectiveness of project implementation; reviews the role and impact of the interregional adviser, coordination among the Departmental services for technical assistance, and coordination between the Department, UNDP and the Government.

30. Audit of knowledge management of the Department’s websites

Assesses the effectiveness of the Department’s websites/networks in two of its divisions with reference to their programmatic focus and knowledge products.

31. Investigation into allegations of retaliation against a staff member

United Nations Joint Staff Pension Fund

32. Audit of the Investment Management Service investment performance measurement system

Assesses the investment performance measurement process and reporting system at the Investment Management Service and the appropriateness of benchmarking and investment performance reporting in conformity with best industry practices; determines the adequacy and effectiveness of the internal controls.

33. Review of direct investment in real estate

Reviews the direct investment made by the Fund in a building on East 41st Street in New York City ($180 million).
34. Audit of certificates of entitlement

Assesses the effectiveness of internal controls in verifying the continuous eligibility of the beneficiaries to their entitlements benefits; determines adherence to established policies and procedures; and follows up on previous recommendations.

35. Audit of the United Nations Joint Staff Pension Fund Administration System (PENSYS)

Assesses the system’s operational functionality, the appropriateness of its technological level, and the effectiveness of internal controls.

36. Audit of the Emergency Fund

Assesses the effectiveness of internal controls applied in selecting and processing emergency cases for payment; and determines adherence to and relevance of established policies and procedures for Emergency Fund disbursements.

37. Audit of benefit processing

Assesses the effectiveness of internal controls applied in calculating benefit entitlements and monitoring the continuing eligibility to benefits in order to prevent overpayment of benefits.

38. Audit of the office in Geneva

Assesses whether the Office is adequately managed and its resources used efficiently and effectively.

39. Audit of the office in the Sudan

Assesses the effectiveness and efficiency of programme implementation and internal controls over the use of resources.

40. Audit of the documents reproduction and distribution function

Assesses the extent to which improvements related to the documents reproduction and distribution functions as set forth in document A/57/289 and Corr.1 for improving the performance of the Department for General Assembly and Conference Management were implemented.

41. Review of the information and communications technology function

Takes stock of improvements in information and communications technology management within the Department.

42. Audit of United Nations Mine Action Service
Focuses on the coordination of mine action activities, project and programme planning, execution and monitoring by the Service.

43. Review of selected peacekeeping procurement cases
Examines eight specific procurement cases.

44. Audit of procurement of goods and services through the use of letters of assist
Follows up on the status of implementation of earlier recommendations (A/57/718).

45.-64. Reviews of field security management (20 reports)
See document A/59/702.

**United Nations Mission for the Referendum in Western Sahara**

65. Audit of the Mission
Covers activities in the areas of planning, procurement, personnel, communications, transport and air operations.

66. Review of the state of discipline
Assesses the state of discipline; identifies gaps in existing policies and procedures; and identifies tools required to maintain adherence to the code of conduct (see also 155, 170 and 171).

**United Nations Interim Administration Mission in Kosovo**

67. Investigation into allegations regarding cash withdrawals from a bank account for Pristina airport

68. Investigation into allegations of fraud in storing of cargo at Pristina airport

69. Investigation into allegations of improprieties in the procurement, construction and occupation of six apartments owned by Pristina airport

70. Investigation into allegations of sexual exploitation/rape committed by a staff member at Pristina airport

71. Investigation into allegations of violations of procurement procedures at Pristina airport

72. Investigation into allegations of improprieties in the procurement and installation of a radar system at Pristina airport

73. Investigation into allegations of possible bribery at Pristina airport

74. Investigation into allegations of irregularities in the provision of a heating ventilation and air conditioning system at Pristina airport

75. Investigation into allegations of fraud in the cargo department at Pristina airport

76. Investigation into allegations of misconduct with regard to Pristina airport charges
77. Investigation into allegations of irregularities in the procurement and contract award for a new car park at Pristina airport

78. Investigation into allegations of irregularities in the procurement and contract award for winter and summer uniforms at Pristina airport

79. Investigation into allegations of irregularities in a construction contract at Pristina airport

80. Investigation into allegations of irregularities in a contract for construction at Pristina airport

81. Investigation into allegations of irregularities in a construction contract for the passenger terminal of Pristina airport

82. Investigation into allegations of irregularities in two tender processes at Pristina airport

83. Investigation into allegations of irregularities in a single source contract at Pristina airport

84. Investigation into allegations of irregularities in the procurement for the extension of the cargo apron at Pristina airport

85. Investigation into allegations of theft and corruption arising out of fees at Pristina airport

86. Investigation into allegations of irregularities in the award of contracts for the maintenance and repair at Pristina airport

87. Investigation into allegations of possible administrative irregularities regarding tender procedures at Pristina airport

88. Investigation into a crime report at Pristina airport

89. Investigation into allegations of administrative irregularity at Pristina airport

90. Investigation into allegations of bribes/kickbacks for employment at Pristina airport

91. Investigation into allegations of bribery and favouritism in the procurement of uniforms by Pristina airport

92. Investigation into allegations of administrative irregularity at the Mission

93.-95. Three investigations into procurement irregularities at the Mission

96. Investigation into allegations of irregularities related to a Mission bank account

97. Investigation into allegations of bribes paid for visa applications

98. Investigation into allegations of misappropriation of funds

**United Nations Organization Mission in the Democratic Republic of the Congo**

99. Audit of communication: telephone billing system
Assesses the cost efficiency of the Mission’s communications service providers and the adequacy of controls in place to ensure accurate and timely recording, tracking and accountability for all personal and official telephone calls.

100. Audit of asset management

Ascertains whether proper controls exist for receiving and inspecting all United Nations-owned equipment assigned to the Mission; and for accurate and timely recording as well as tracking of assets.

101. Audit of Quick Impact Projects

Determines implementation of previous audit recommendations; the adequacy of the monitoring of funds disbursed; and the effectiveness of internal controls for selecting projects and implementing partners.

102. Audit of the medical insurance plan

Assesses the existence of adequate control mechanism to process medical claims in an efficient, economic and effective manner so that the Organization only pays for those claims that meet eligibility requirements (see also 158).

103. Audit of contingent-owned equipment

Assesses the effectiveness of controls in managing contingent-owned equipment and compliance with the terms and conditions of relevant memorandums of understanding (see also 141).

104. Audit of reimbursements to troop-contributing countries

Assesses the adequacy of controls over the reporting of troop strength and determines whether reimbursements made were based on verification of actual troop strength (see also 153 and 160).

105. Audit of property rentals

Assesses existence of adequate controls to ensure that leased property is managed with due regard for economy and efficiency.

106. Audit of procurement of engineering and airfield goods and services

Determines whether procurement is carried out in accordance with United Nations regulations and rules, with due regard to value for money, integrity and transparency and timeliness of delivery of goods and services.

107. Audit of inventory controls of expendables

Assesses if adequate accounting, security and management controls are in place to ensure efficient management of expendable property.

108. Audit of the administration of rations contracts

Assesses the adequacy of controls over logistics, delivery and the quality of food rations as well as compliance with contract
terms by the contractor with a view to ensuring operational efficiencies in rations management (see also 142, 150, 159 and 164).

109. Audit of mine operations

Evaluates the achievement of the Mission’s mandate relating to mine action; assesses the effectiveness of expenditures incurred with regard to mine action projects; and the degree of coordination between various parties responsible for mine action.

110. Audit of inland freight

Determines if inland freight services were obtained in accordance with United Nations procurement rules and regulations, ensuring best value for money, integrity and transparency.

111. Audit of the Beni-Bunia road project

Analyses the causes of delays and cost overruns due to delays in implementing the project.

112. Investigation into allegations of misconduct by a staff member

113. Investigation into allegations of sexual exploitation and abuse of girls in the Democratic Republic of the Congo by peacekeepers (internal report)

114.-132. Investigations into allegations of sexual exploitation and abuse by peacekeeping force contingents against minor girls (19 reports)

133. Investigation into allegations of a leak of bid information and conflict of interest in the Procurement Division

134. Investigation into allegations of sexual harassment, sexual exploitation and pornography

135. Investigation into allegations of thefts from the medical warehouse

136. Investigation into allegations of counterfeit and/or altered cheques

137-138. Investigations into allegations of mismanagement and possible abuse of resources (2 reports)

139. Investigation into allegations of serious misconduct by United Nations personnel

140. Investigation into allegations of fraudulent and deceptive conduct

**United Nations Mission in Sierra Leone**

141. Audit of contingent-owned equipment

See 103.

142. Audit of the administration of rations contracts

See 108, 150, 159 and 164.
143. Audit of the Transport Section

Assesses whether: the mix of vehicles in the Mission’s fleet is suitable for the requirements; the vehicles were allocated to the various entities in line with the requirements; and fleet assets were adequately maintained, safeguarded and insured.

144. Audit of fuel management

Assesses existence of adequate controls over the receipt and distribution of fuel; evaluates the adequacy and effectiveness of the fuel consumption monitoring system; and reviews the effectiveness of the contracts management process.

145. Audit of air operations

Determines whether the aircraft fleet is utilized safely and economically; and whether air operations provides services efficiently, effectively and in compliance with the relevant procedures, regulations and rules.

146. Audit of projects executed by the Mission

Assesses compliance of projects with established financial regulations, rules and procedures and adequacy of follow-up; examines the effectiveness of mechanisms in place for implementing the projects; and assesses the impact of projects on beneficiaries.

147. Audit of engineering and infrastructural works

Determines whether the activities of the Engineering Section were carried out efficiently and effectively; and whether the work order process was adequate and efficient.

148. Investigation into alleged fuel misappropriation

United Nations Mission of Support in East Timor

149. Audit of liquidation of the Mission: environmental issues

Determines whether the Mission has effective systems in place for waste management to enable the appropriate and timely handover of sites/premises to the Government with minimum risk to human health and the environment.

150. Audit of the administration of rations contracts

See 108, 142, 159 and 164.

151. Audit of procurement contracts

Assesses the adequacy and effectiveness of internal controls in procurement, including the system for acquisition, registration of vendors, bidding process and award of contracts.

152. Audit of budgetary control

Assesses the efficiency and effectiveness of controls in implementing the budget; and compliance with United Nations regulations and rules for preparing, implementing, monitoring and reporting on the budget.
153. Audit of reimbursements to troop-contributing countries
   See 104 and 160.

154. Audit of the medical store
   Determines whether the procurement of medical supplies is well
   planned; ensuring that medical stock is properly accounted for
   and that expired medicines are properly disposed of in
   accordance with approved procedures.

155. Review of the state of discipline
   See 66, 170 and 171.

**United Nations Mission in Ethiopia and Eritrea**

156. Audit of demining operations
   Assesses the efficiency and effectiveness of demining operations
   in the Mission area.

157. Audit of the migration of the field assets control system database
   Examines the data migration component of the Galileo
   implementation plan to ascertain the integrity of the migration of
   the records of the field assets control system to the Galileo
   Inventory Management System.

158. Audit of the medical insurance plan
   See 102.

159. Audit of the administration of rations contracts
   See 108, 142, 150 and 164.

160. Audit of reimbursements to troop-contributing countries
   See 104 and 153.

161. Audit of procurement fraud indicators
   Identifies fraud indicators in the procurement of goods and
   services.

162. Audit of personnel vacancy rates
   Identifies vacancy rates as well as the processes and time taken
   to fill vacancies; determines the causes for delays in filling
   vacancies; and assesses the resulting impact on mission
   operations.

**United Nations Mission in Liberia**

163. Audit of contracts for petroleum products
   Ascertains the adequacy and reliability of internal controls to
   manage petroleum contracts and fuel usage.

164. Audit of the administration of rations contracts
   See 108, 142, 150 and 159.

165. Audit of procurement activities
Assesses whether the Mission obtained good quality products and services at competitive prices and whether procurement was carried out in compliance with pertinent United Nations financial rules and regulations and procurement manuals (see also 168).

166. Investigations Division risk-assessment report regarding the Mission.

**United Nations Stabilization Mission in Haiti**

167. Audit of security arrangements

Determines whether the Mission had implemented an adequate security framework; whether security arrangements complied with United Nations guidelines and procedures; and whether these guidelines adequately protected United Nations staff and premises.

**United Nations Assistance Mission in Afghanistan**

168. Audit of procurement activities

See 165.

169. Audit of travel claims

Assesses the effectiveness of internal controls for ensuring compliance with United Nations rules and regulations; and whether travel funds were spent economically and efficiently.

**United Nations Logistics Base at Brindisi, Italy**

170. Review of the state of discipline

See 66, 155 and 171.

**United Nations Military Observer Group in India and Pakistan**

171. Review of the state of discipline

See 66, 155 and 170.

**United Nations Operation in Burundi**

172. Preliminary investigation into allegations of potential sexual exploitation and drug-related issues

**United Nations Political Office for Somalia**

173. Investigation into allegations of misconduct by a staff member at the United Nations Office at Nairobi

**Special Court for Sierra Leone**

174. Audit of the Special Court for Sierra Leone

Assesses the Court’s effectiveness and efficiency in discharging its responsibilities; the adequacy and effectiveness of the internal control system; and whether the procurement and inventory control systems assure economy and efficiency.
United Nations Compensation Commission

175. Audit of E-1 claims, 10th instalment

Assesses compliance with Security Council resolutions and decisions of the Governing Council of the United Nations Compensation Commission on processing claims; evaluates the adequacy of internal controls; and determines if the evaluation methodologies and evidentiary standards have been consistently applied.

176. Audit of D-1 claims, 19th instalment

As above.

177. Audit of F-4 claims, 5th instalment

As above.

178. Advisory opinion of OIOS on the review of selected “D” claims

Provides the United Nations Compensation Commission with an independent, professional advisory opinion on auditing and investigative matters regarding 79 “D” claims where the Commission had found indications of a high risk of overpayment.

United Nations Development Programme

179. Investigation into allegations of fraudulent check payments

United Nations Population Fund

180. Investigation into allegations of solicitation and acceptance of kickbacks

Economic and Social Commission for Asia and the Pacific

181. Audit of the Economic and Social Commission for Asia and the Pacific

Examines implementation of the Commission’s programme of work; management of technical cooperation projects; human resources management; procurement; and security and safety.

Economic Commission for Africa

182. Audit of information technology (IT) management

Assesses IT governance and planning framework; the appropriateness of the IT activities undertaken; the adequacy of the arrangements for identification and oversight of IT activities; and compliance with United Nations regulations and rules (see also 199).

183. Investigation into allegations of misappropriation of funds at a conference

184. Investigation into allegations of certain irregularities in the award of catering contracts
185 and 186. Investigations into allegations of recruitment irregularities and abuse of authority (2 reports)

187. Investigation into allegations of fraudulent cheques

188. Investigation into allegations of unauthorized activities by staff of the Economic Commission for Africa

189. Investigation into allegations of divulging official matters to persons outside the United Nations

190. Investigation into allegations of wrongful termination and sexual harassment

**International Criminal Tribunal for Rwanda**

191. Audit of court management

Assesses the effectiveness of the Court Management Section of the Tribunal in providing administrative, judicial and logistic support to the proceedings of the three trial chambers in Arusha and the appeals chamber in The Hague.

192. Investigation into the circumstances of the disappearance of United Nations property

193. Investigations into allegations of improper and unauthorized Internet access by persons at the United Nations Detention Facility at the Tribunal

194. Investigation into allegations of misconduct, including fraud, by an individual serving as defense counsel

195 and 196. Investigation into allegations of misconduct in the Building Management Section (2 reports)

197. Investigation into allegations of undue remuneration of an intern

198. Investigation into allegations of rape and abuse of authority

**International Tribunal for the Former Yugoslavia**

199. Audit of IT management

See 182.

**United Nations Human Settlements Programme**

200. Investigation into allegations of misconduct

**United Nations Environment Programme**

201. Audit of the secretariat of the Convention on the Conservation of Migratory Species of Wild Animals and co-located agreement secretariats

Evaluates administrative arrangements for the secretariat of the Convention on the Conservation of Migratory Species of Wild Animals and its co-located agreement secretariats.

202. Audit of the Post-Conflict Assessment Unit
Assesses the adequacy of arrangements for handling the administration of the Unit in accordance with United Nations and UNEP regulations and rules.

203. Investigation into allegations of misconduct in the Post-Conflict Assessment Unit

**United Nations Office at Nairobi**

204. Audit of education grant and dependency allowance  
Assesses the adequacy, effectiveness and efficiency of internal controls established for managing and administering education grant and dependency allowance entitlements.

205. Audit of home leave and rental subsidy  
Assesses the adequacy, effectiveness and efficiency of internal controls established for managing and administering the home leave and rental subsidy entitlements.

206. Audit of mobility, hardship and non-removal allowance  
Assesses the adequacy, effectiveness and efficiency of internal controls established for managing and administering mobility, hardship and non-removal allowance.

207. Audit of human resources management  
Assesses the administration of staff entitlements and whether adequate guidance and procedures are in place to evaluate the adequacy, effectiveness and efficiency of internal controls and the level of compliance with the United Nations rules and regulations.

208. Investigation into allegations of irregularities in the award of the main cafeteria contract

209. Investigation into allegations of irregularities in the award of a bus contract

210. Preliminary investigation into allegations of possible misconduct by locally recruited staff members

**United Nations Office on Drugs and Crime**

211-213. Audit of country offices in Nigeria, Bolivia and Afghanistan  
Covers programme management and field office administration.

**United Nations Office at Vienna**

214. Audit of the administration of entitlements  
Assesses compliance with United Nations regulations and rules, as well as the efficiency of the systems and procedures established for administering entitlements (see also 220).

215. Audit of the Committee on Contracts  
Evaluates the efficiency and effectiveness of the Committee on Contracts and its compliance with United Nations regulations and rules (see also 225 and 258).
216. Audit of ICT management

Evaluates the achievements and plans for implementation of the IT strategy under the responsibility of the United Nations Office at Vienna and the governance and organizational structure of ICT.

**Office of the United Nations High Commissioner for Human Rights**

217. Audit of the United Nations Voluntary Fund for Victims of Torture

Focuses on the financial management of the Fund with grants amounting to $12.5 million for 199 projects in 2002-2003.

218. Audit of the use of the United Nations Office for Project Services

Determines compliance of activities with the terms of the current memorandum of understanding to evaluate the reliability of financial and accounting information and to assess the performance level of services provided by the United Nations Office for Project Services.

219. Investigations Division: review of potential risks

**United Nations Conference on Trade and Development**

220. Audit of the administration of entitlements

See 214.

221. Investigation into allegations of abuse of authority in relation to the practice of hiring staff under the 200 series of the staff rules

222. Investigation into allegations of failure to honour private legal obligations by an UNCTAD staff member

**United Nations Research Institute for Social Development**

223. Audit of the Institute

Assesses the adequacy and effectiveness of the current governance structure and linkages with other United Nations entities; reviews the current funding arrangements and their sustainability; and determines the effectiveness of management practices to achieve the programme objectives.

**United Nations Institute for Disarmament Research**

224. Audit of the Institute

Assesses the adequacy and effectiveness of the current governance structure; reviews the current funding arrangements; and determines the effectiveness of management practices to achieve the programme objectives.

**United Nations Office at Geneva**

225. Audit of the Committee on Contracts

See 215 and 258.
226. Audit of education grants
   Assesses the adequacy, effectiveness and efficiency of internal controls established for managing and administering the education grant entitlement.

227. Audit of the memorandums of understanding with users
   Assesses the adequacy of the procedures implemented by the United Nations Office at Geneva for the administration of memorandums of understanding, the efficiency of the management of the memorandums and the level of client satisfaction.

228. Audit of rental subsidy
   Assesses the adequacy, effectiveness and efficiency of internal controls established for managing and administering the rental subsidy entitlement.

229. Overtime at the United Nations Office at Geneva
   The audit was conducted to assess the adequacy and effectiveness of overtime policies and guidelines established at the Office to evaluate the implementation of the policies and guidelines with regard to authorization, recording and payment of overtime and night differential, covering 2002, 2003 and 2004, with expenditure totalling some $4.64 million.

230. Investigation into allegations of misuse of United Nations assets

231. Investigations Division: examination of deficiencies in security and safety

Office of the United Nations High Commissioner for Refugees

232-256. Audits of operations covering programme and administrative activities were conducted in the following countries (25 reports):
   Afghanistan, Albania, Austria, Bangladesh, Central African Republic, Chad (audit of the emergency operation and a follow-up audit), Costa Rica, Germany, Guinea, Kenya, Liberia (emergency operation), Malawi, Mexico, Senegal, Sierra Leone, Sweden (regional office), the Sudan, Switzerland, Tunisia, Turkmenistan, Ukraine, Yemen, Zambia and Zimbabwe.

257. Audit of supplementary programme for Iraq
   Reviews the financial aspects of the supplementary programme for Iraq at the headquarters of UNHCR in Geneva.

258. Audit of the Committee on Contracts
   See 215 and 225.

259. Audit of payroll
   Reviews the interfaces of the payroll system, focusing on those affected by the transfer of payroll responsibility from the United Nations Office at Geneva to UNHCR at the end of 2003.

260. Comparative review of the desk function
Review undertaken to understand how the desks operate and to determine their main functions.

261. Audit of the management systems renewal project post-implementation review: supply module

Assesses the adequacy of procedures and controls over data input, processing and output, and determines if information processing complies with established business rules and is accurate, reliable and timely.

262. Audit of the management systems renewal project post-implementation review: finance module

As above.

263. Investigation into allegations of misconduct by a staff member

Other

264. Audit of selected attendance records in various departments

Ascertains the accuracy of the annual leave balance and sick leave entitlements and provides guidance and assistance to executive officers responsible for maintaining attendance records.

265. Investigation into allegations of identity theft

266. Investigations Division: risk assessment for fraud and violations of the United Nations Staff Regulations and Rules in the United Nations tsunami disaster relief programmes