



department of internal oversight services



dios annual impact report
may 2021

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About UNRWA

UNRWA is a United Nations agency established by the General Assembly in 1949 with a mandate to provide humanitarian assistance and protection to registered Palestine refugees in the Agency's area of operations, namely the West Bank, including East Jerusalem, Gaza, Jordan, Lebanon and Syria, pending a just and lasting solution to their plight. Thousands of Palestine refugees who lost both their homes and livelihood because of the 1948 conflict have remained displaced and in need of significant support for over seventy years. UNRWA helps them achieve their full potential in human development through quality services it provides in education, health care, relief and social services, protection, camp infrastructure and improvement, microfinance and emergency assistance. UNRWA is funded almost entirely by voluntary contributions.

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introduction

1.1. In accordance with Organization Directive (OD 14, the internal oversight charter), this report provides an account of the works of the Department of Internal Oversight Services (DIOS) in 2020.

2. The mission of DIOS is to provide internal oversight services that add value to and support UNRWA in achieving its mission by strengthening accountability, transparency, integrity, and learning within the Agency. DIOS fulfils its mandate through independent and objective internal audit, evaluation, and investigation.

3. DIOS endeavors to assist UNRWA in improving management strategies, practices, and operations, and reducing risk exposure by:

- Enhancing results of the programmes, projects, strategies, and policies through evaluations;
- Providing independent assessments of internal control systems, risk management, and governance processes;
- Investigating allegations of misconduct which include failure to comply with UNRWA's rules, regulations, policies, and procedures;
- Supporting anti-fraud and anti-corruption initiatives; and
- Nurturing a culture of ethics, integrity, and accountability.

4. This annual report is composed of three parts, which present results of the work of the divisions of Internal Audit, Investigations, and Evaluation. The annual report of the Ethics Office that used to be appended to the DIOS report is being prepared and issued independently in accordance with the United Nations Secretary General's Bulletin and revised ToR of Ethics Office (OD 30) effective 2020.

5. The report is submitted to the Advisory Committee on Internal Oversight (ACIO) and the Advisory Commission of UNRWA (AdCom) for their consideration.

6. DIOS attempted to enhance the presentation of this annual report by focusing on the impact of DIOS works and enhanced visual presentation throughout the report.

**DIOS works for
"Integrity, Accountability
Transparency and Learning"**

operational independence

7. During 2020, DIOS did not encounter any undue influences on or impairment to its operational independence in discharging its work, notwithstanding resource constraints impacting on DIOS's desired workload.

8. The operational independence of DIOS is further strengthened through the revision of OD 14, effective 1 October 2020 (Please see Annex 1). The revised OD 14 achieves, inter alia, the following:

- Enhances the independence and objectivity of DIOS and its Director through, among other things, the introduction of a non-renewable six-year contractual arrangement for the DIOS Director;
- Updates and further aligns the oversight function in UNRWA with best practice, including renaming the Assurance and Advisory Service Division as the Internal Audit Division;
- Sets out in greater detail the scope of work, authorities and responsibilities of the Department and its Director;
- Clarifies the reporting and advisory relationships of the Director of DIOS with the Commissioner-General, ACIO, and Advisory Commission on UNRWA;
- Broadens the "full and unrestricted access" of DIOS to include the Advisory Commission on UNRWA, the UNRWA Ethics Office, and the UN Joint Inspection Unit; and
- Further promotes transparency with the introduction of publication of audit results on the UNRWA website, and amends the policy on disclosure of internal audit reports to Member States that request them, including through designation of the Director of DIOS as the recipient of the request and manager of the review process, and through greater specificity regarding formats of disclosure.

resources

9. As of the end of December 2020, DIOS has filled most of its staff positions, as below:

- Director Office (1D2, 1 G13)
- Internal Audit Division (1 P5, 2 P4, 4 G17, 2 G15)
- Evaluation Division (1 P5, 1 P3 (temporary), 1 G17)
- Investigations Division (1 P5, 2 P4, 2 P3, 1G17, 1 G14, 1 G11 (vacant))

10. Among 21 staff on board as of the end of 2020, an overall gender balance was achieved with 11 female staff, and 10 male staff.

11. DIOS was provided with financial resources (non-staff cost including consultancy services and travel) for 2020 totalling US \$441,000. In 2019, DIOS was provided with US \$198,000.

overall comments on oversight activities and results in 2020

12. The year 2020 was a challenging period for the Agency and DIOS, given the continuing financial shortfalls and changes in senior leadership. It was further compounded by the COVID-19 pandemic and the unprecedented effects that the consequent lockdowns and travel restrictions have had on our working environment and the lives of staff.

13. The DIOS work plan (WP) for 2020 was developed based on the Department's Strategic Plan for 2020-2022 that was finalized in early 2020, reflecting ACIO reviews during its December 2019 meeting.

14. Subsequently, in light of COVID-19 related challenges, DIOS has effectively adapted its work with a three-way approach: i) DIOS proactively managed remote working arrangements with regular divisional and departmental communication and monitored important work plan elements; ii) DIOS contributed to the Agency's COVID-19 response through additional research projects to support learning and help ensure adequate risk management controls, and iii) DIOS continued to implement its planned assignments and activities with flexibility to respond to existing risks as well as emerging ones.

15. As a result, DIOS has implemented its 2020 WP oversight assignments satisfactorily with meaningful results and contributions to the Agency's operations and management, as elaborated in the following sections for each of its three divisions. DIOS appreciated the support and cooperation by staff and management of UNRWA in the conduct of its works. The DIOS activities and results have been regularly reported to ACIO and management through quarterly reports that DIOS started producing in the 3rd quarter of 2019.

16. DIOS also completed a few strategic initiatives aimed at strengthening the Department's operational independence and its effectiveness. In particular, the Investigations Division took a key step toward strengthening the investigation function in establishing and operating a Central Intake Unit

since October 2020. As detailed above, the revision of the oversight charter and the implementation of revised disclosure policy on audit result summary should also contribute the enhancement of accountability and transparency of the Agency. Further, DIOS enhanced and expanded its intranet and internet presence in 2020. The external webpages were launched in June 2020 and feature misconduct reporting tools.

17. DIOS also continued to engage with and provide advice to UNRWA management to strengthen the Agency's governance, transparency, oversight, and operational processes with the aim to uphold the highest standard of integrity and accountability in a transparent and learning environment.

way forward

18. DIOS looks forward to a more productive and impactful year of 2021. The WP for 2021 includes more than 40 oversight assignments and activities of strategic importance emanating from the DIOS Strategic Plan for 2020-2022. DIOS will continue to monitor and report its activities and impact through a quarterly report.

19. In 2021, as a continuing effort to enhance its effectiveness and impact, DIOS intends to develop a performance matrix comprised of relevant KPIs including inter alia, client satisfaction, WP implementation rate and its timeliness and quality assessment.

internal audit division activities

Overview

20. In October 2020, pursuant to the revised OD14, the Internal Audit Division (IAD) formally changed its name to better reflect its mandate and align with the practices of other UN agencies. IAD aims to add value and support achievement of the mission of UNRWA by delivering independent and objective assurance and advisory services that assess the effectiveness and efficiency of the Agency's governance, risk management, and controls processes.

21. In Q1 2020, with the on-boarding of one senior auditor and one auditor B, IAD has finally filled all positions (1 Chief at P5 level, 2 P4 senior auditors, 6 area staff auditors). At the same time, the COVID 19 pandemic impacted IAD significantly with reduced auditee availability as well as their re-prioritization in responding to the situation. IAD adopted agile auditing and responded to emerging risks in light of COVID-altered reality where auditee availability is further impacted by remote working and DIOS' inability to travel. Consequently, adjustments were made to the audit plan during the year, deferring certain audits until 2021 because the activities may be less suited for remote auditing, and to accommodate additional engagements conducted to address emerging risks (including audits for cashier function, follow up audit for neutrality inspection, and audit of recruitment in a particular field). In addition to re-prioritization of ongoing audit assignments, IAD identified through discussion with management relevant risks resulting directly from the COVID-19 pandemic and specifically provided management with tactical insight and input for decision making through two advisory assignments.

22. IAD continued to strengthen the implementation of the defined internal audit methodology to align the division's work with professional practices and embraced remote auditing through enhanced collaboration using technology platforms both internally and with auditees. Furthermore, the division focused on a more robust planning process, increasing the use of flow charts to map all sub-processes involved, coupled with enhanced narrative description. Lastly, the internal commitment to timely completion of assignments was formalized in the planning memos for all assignments and towards the end of the year, a structured monitoring mechanism was established for periodic tracking of assignments status and to further foster and facilitate knowledge sharing.

23. The division continuously invests in training of the auditors, and in 2020, was able to secure funds for on-line training on a wide range of topics. Capacity development remains a priority and challenge, with working from home arrangements as necessitated by COVID impacting the opportunity to learn from professional staff in conducting ongoing assignments. IAD professional staff exerts significant effort to ensure assignments are conducted in accordance with the methodology, which is aligned to the IPPF and utilized various tools (i.a. audit programmes, questionnaires, process flows, Risk and Control Matrix) to further enhance on the job training.

24. Gender is systematically taken into consideration in the annual risk assessment for purposes of audit planning since 2018, in consultation with the Head, Gender Section at UNRWA. IAD has appointed a gender focal point responsible for ensuring that gender-related risks are duly considered in all its internal audit activities. Engagement level risk assessment also includes specific risks related to gender equality and women's empowerment in discussion with the auditee, and detailed audit steps are incorporated, as relevant. For example, in the audit of protection audits, IAD assessed the protection audit methodology that included the assessment of compliance on gender and GBV aspects. DIOS assessed the implementation of the methodology, including reporting of results on specific gender-related recommendations for future mainstreaming improvements. The summary results of this audit have been made publicly available on the DIOS internet page. Also, DIOS noted in 2020 the inclusion of gender awareness training as mandatory for all staff at UNRWA, implementing ECOSOC Resolution 2006/36, pursuant to an audit recommendation from 2019.

Internal audit activities and impact in 2020

25. IAD issued seven audit and three advisory reports, including two COVID-19 response advisory assignments noted below, to management during 2020. The assignments positively impacted multiple processes across the Agency, including i.a. better management of construction and maintenance contracts by enhanced market research and technical evaluation, and improved substantiation and communication to relevant staff on international staff entitlements claim paid out.

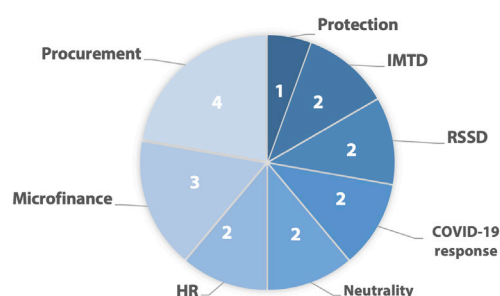
- For MD, DIOS contributed to a streamlined verification function and supported management in ensuring accurate financial reporting.
- DIOS contributed to COVID-19 response by way of survey results which informed management of pertinent consideration and prompted enhanced verification measures in one field office.
- DIOS supported the neutrality function to enhance the installation inspection framework across the fields in its application.
- Management actions on DIOS IT-related recommendations also resulted in real-time staff movements being timely reflected in the Active Directory and enhanced follow-up for information security-related (UNICC) recommendations.
- Further improvements in the process will continue to be evident as audit recommendations (issued pursuant to assignments described below) are being implemented. In terms of number of outputs, IAD continued the increased output trend noted in the past three years (from 3, 4, to 7 reports in 2017 through 2019), having completed and issued 10 reports in 2020.

26. Lastly, to further strengthen the organizational transparency and accountability of the Agency, following the revised OD14, the inaugural public disclosure of audit results was made available on DIOS internet page in December, accomplishing yet another milestone as indicated in the strategy.

Audit coverage by programme/function

27. In 2020 IAD activities included 18 different audit and advisory assignments addressing the following areas (10 completed in 2020, while 8 were carried over to 2021).¹

Figure 1: 2020 Audit and Advisory Assignments



28. The sections below summarize results per thematic area of the 10 audit and advisory reports issued in 2020, including impacts of those results.

COVID-19 response

29. A **survey among international staff on remote working** provided information on the views of staff on teleworking arrangements. It provided additional input to assist in the operational management during the pandemic response, which supported the Human Resources Department (HRD) in addressing one of the immediate effects of the COVID-19 pandemic on professional and personal lives.

Management actions: Assessment prompted immediate introduction of collaborative HR & area office verification of remote work performed by daily paid workers in one field, providing real-time assurance on emerging risks.

30. Also, the **advisory assessment for the arrangements for daily paid workers (DPW) payments** sought to assess the sufficiency of arrangements in place in the field offices for DPW who could not work but have been paid 50 per cent, and those who have been working 100 per cent remotely.

IMT Systems

31. The assessment of **implementation of the information security-related UNICC recommendations** identified an overall delay in the implementation of high priority recommendations primarily due to funding constraints and the absence of a formal implementation and monitoring framework. Management has executed multiple key initiatives aligned with the IMTD strategy to address the high priority recommendations including but not limited to the establishment of an Information Security Office. DIOS contributed to improving the implementation, making two recommendations, one high risk relating to formalizing an action plan and monitoring framework and one medium risk.

32. Audit of management of Active Directory (AD) noted various good practices, including key strategic initiatives, which directly speak to and should address some of the deficiencies observed. In light of the lack of assurance surrounding the management of Active Directory, DIOS made 12 recommendations out of which 6 are high risk aimed at enhancements needed to ensure secure domain controllers, improve user management, including privileged account management, and strengthen registry settings to reflect best practice according to Microsoft's baseline. Prompt action was undertaken by management, including on high-risk recommendations resulting i.a. in interface with the HR module (ensuring real-time reflection of staff movement into AD).

Human resources

33. The audit of **international staff entitlement** noted that overall, International Personnel Services Section in Human Resources Department, HQ Amman (IPS Section) centrally calculating and processing the staff entitlements, followed the international staff entitlements eligibility criteria stipulated in UNRWA regulations and rules, and the international staff entitlements tested were accurately calculated.
34. IAD provided management with (medium risk) recommendations to enhance communication with staff on entitlements paid; in the internal tool used to facilitate calculation and review; the need to ensure accurate completion of required information prior to processing, and consistent clearing of prior year education grant advance.

Recommendations’ implementation: Within 6 months of issuance, HRD implemented over half of the recommendations issued.

Procurement

35. According to specific risks identified regarding the tendering and selection processes for a contract (for provision of customs clearance and transportation for sea freight shipments), and as requested by the Advisory Committee on Procurement, IAD advised field management to ensure similar contracts are better managed in the future utilizing key lessons learned:
- establishing more accurate annual procurement plans, taking into consideration the known procurement schedule for commodities as well as eventualities such as (unplanned) in-kind donations;
 - ensuring that purchase orders are made before service provision and establish necessary measures to ensure any upcoming outstanding obligation is recorded, monitored and that transparency and accountability is maintained;
 - using the standard service contract template;
 - including key performance indicators for contractor performance and delivery in the ongoing contract monitoring to strengthen contract management; and
 - ensure sufficient justification and documentation is given if an awarding committee recommendation is at risk of not being timely implemented.

Good practices in GFO: Field ICIP performs systematic monitoring of the contracts’ execution and related variations in the work orders.

36. IAD identified good practices at GFO during the audit of contract management for construction, including conducting market research to improve the Bill of Quantities cost estimate, systematic monitoring of the contracts’ execution and related variations, and enhancing contractor performance evaluation by utilizing detailed criteria and introducing additional validation steps. Six medium-risk recommendations were made to contribute to more efficient and effective management of said contracts, including the need to improve market research, as well as to conduct technical evaluations and to develop record-keeping procedures for relevant documents.

Microfinance

37. IAD managed the audit of the Microfinance Department’s Financial Accounts and Financial Statements for the fiscal year ended 2019 throughout the life cycle in close coordination with the external audit firm as well as with the UNBoA. Specifically, work performed by DIOS included i.a.:

- reviewed in detail the draft Audit Strategy and Initial Planning Memo for 2019 MD Audit received from Deloitte, led the coordination with UNBoA; monitored Deloitte progress throughout the audit cycle on a continuous basis remotely;
- assisted UNBoA in coordinating the communication with Deloitte and MD Management on obtaining the 2019 MD FSs for the year ended 31 December 2019;
- conducted a high-level review of the financial and IT audit work papers noting that most of the areas for improvements on the audit documentation reported prior year (clearer documentation, adequate reference) had been addressed by Deloitte.

38. The audit of **MD verification function** noted that the function was overall effective in its role to monitor compliance and adherence with the MD operation with established manuals and procedures. There is a need to develop terms of reference stipulating the MD verification function’s authority to guide its work and develop guidelines for the annual planning process. Furthermore, detailed guidelines for conducting verification missions are also beneficial to ensure MD verification function activities are managed efficiently and effectively. In addition, MD needs to establish measures to monitor the implementation of the verification mission’s recommendations and define guidelines for applying the defined risk rating methodology. Pursuant to the revised OD14, summaries of the audit results were made publicly available after report issuance.

Prompt action was taken by management including development of Terms of Reference for the verification function prior to report issuance.

Neutrality framework

39. IAD **audit of neutrality inspections** assessed the instructions over the neutrality inspections, including other controls in place, and compliance with relevant standard operating procedures (SOP) in Jordan as “Partially Satisfactory – Some Improvement Needed”.

40. IAD noted various good practices despite the significant funding constraints, including the Neutrality Coordinators contribution to the implementation of the revised SOP, and the initiation of several projects in collaboration with relevant stakeholders to address (system) deficiencies noted in practical usage of the database-driven application (BERT). The Protection & Neutrality Team in JFO in practice monitors and follows up on inspection findings and reports accordingly to ensure neutrality breaches are resolved by mainstreaming the monitoring and follow up in the ongoing operational management. IAD made seven recommendations of which two are high risk. To ensure that neutrality inspections are carried out effectively and efficiently according to the relevant instructions, enhancement is needed in the inspection SOP and JFO needs to better comply with the required frequency of inspection.

“The audit report has had a positive influence on the field office.”

- UNRWA staff member

Status of recommendation implementation

41. In 2020, IAD continued to lead the recommendation follow-up process in collaboration with the Evaluation division and consolidated the follow up communications to stakeholders to streamline engagement with UNRWA management and improve the efficiency of DIOS practices.

42. DIOS issues audit and evaluation recommendations to management, at which point the management agrees to a time-bound plan of action for their implementation. The length of time required to implement a recommendation depends on the complexity of the issue being addressed and the resources required to support necessary actions.

43. The performance of the recommendation implementation is measured as the rate of implementation within two years of issuance of those recommendations issued in the preceding two years of the reporting year. During the reporting period, 99 out of 132 recommendations issued in 2017 and 2018, were implemented within a two-year period. The implementation rate for evaluation recommendations largely influenced the underachievement against the 2020 target of 80 per cent. Implementation of audit recommendations approximated to the target, with 79 per cent of recommendations implemented within the two-year timeframe.

44. Pursuant to the methodological approach for this indicator, DIOS reports results on the implementation rate of recommendations within a two-year timeframe. The indicator will be adjusted to measure Agency performance in implementing recommendations against an agreed implementation timeline in future years. This change will facilitate a more accurate assessment of performance, with due consideration given to the time and financial resources needed to implement a recommendation.

45. The table below presents the number of outstanding audit recommendations by year of issuance. A few old high-risk recommendations are still outstanding primarily due to insufficient resources to fully implement, and several are pending DIOS’ receipt and confirmation of effective functioning of implemented measures. These will remain a priority going forward with closer DIOS engagement with the client on a potential reassessment of closure requirements.

Table 1: Number of outstanding audit

Year and assignment	Total Recommendations	Open – High risk	Open - Medium risk	Closed
2016	18	1	3	14
Review of hospitalization medical referral processes (LFO)	7	1	2	4
Review of the Parallel Education Programme (JFO)	11	0	1	10
2017	10	1	2	7
Audit of procurement and contract administration processes for maintenance and construction Contracts (WBFO)	10	1	2	7
2018	27	3	7	17
Audit of recruitment (JFO) ²	10	1	2	7
Audit of procurement and contract administration processes for maintenance and construction contracts (JFO)	9	1	0	8
Audit of procurement and contract administration processes for maintenance and construction contracts (LFO)	8	1	5	2
2019	22	4	5	13
Audit of mandatory training managed by Human Resources department at Headquarters Amman (HQA)	7	0	1	6
Audit of the management of solid waste at UNRWA camps in Jordan	6	2	3	1
Audit of payroll processing at Headquarters Amman (HQA)	9	2	1	6
2020	38	7	18	13
Audit of management of Active Directory	12	3	2	7
Audit of procurement and contract administration processes for maintenance and construction contracts (GFO)	6	0	5	1
Audit of UNRWA international staff entitlements	6	0	2	4
Audit on the implementation of information security related recommendations	2	1	0	1
Audit of neutrality inspections ³	7	2	5	0
Audit of Microfinance department verification function ⁴	5	1	4	0
Grand total	115	16	35	64

Way forward

46. The complexity of the Agency's operations requires IAD to have staff with professional qualification and diverse experiences to execute key audit assignments. IAD strongly encourages continuous professional development to ensure the staff is trained and to keep up to date on current technical trends to fulfil its mandate. Historical constraints also remain as UNRWA's 'proportion of internal audit staff to all staffs' amounts to 0.03 percent when considering international and area staff, which is significantly below the average for UN agencies as noted in the JIU report (JIU/REP/2016/8 State of the Internal Audit Function in the United Nations System). IAD is required to continuously invest significant professional resources to ensure that documentation of the audit work meets the minimum professional standards in order to apply the framework developed in alignment with IPPF and prepare the division for an external quality assessment in 2022. This demand and strain on existing staff will require continuous monitoring to ensure that key resources can be retained and remain motivated to perform at the required level.

47. Moving forward, IAD will continue to explore alternative resource deployment options to better fulfil the mandate, further enhance the implementation of the methodology, and catch up with the backlog. Specifically, through engagement with a key donor, a JPO associate auditor has been committed for 2021, and the division will work closely with HR to ensure the recruitment of appropriate skillset.

48. IAD utilized a consultancy budget, although limited, to obtain the services of an IT auditor to provide an advisory assessment of IT general controls related to the registration system. Due to logistical issues and the scope amendment, the assignment was re-scheduled to complete the Q4 2020/Q1 2021 timeframe. IAD intends to continue to engage professional IT audit capacity to enhance its ability to provide necessary assurance in critical areas.

49. The enhancement of audit coverage is one of the three strategic objectives. Consequently, IAD had submitted and obtained principle HR approval for a G17 auditor with support of a G15 auditor post in Gaza (however, funding was not provided yet due to the current funding situation of the Agency). IAD also submitted a request to include within

the UN regular budget, a professional Senior Auditor post with IT audit skills, at the P4 level to complement existing capacity so that it is possible for one of the existing Senior Auditor to be based in West Bank, serving Gaza and West Bank primarily, as there is currently no resident auditor capacity.

50. As a key initiative, IAD plans to continue in 2021 the risk assessment enhancement priority started in 2020 and continue the outreach to multiple stakeholders in obtaining pertinent feedback to finalize the department wide risk assessment and further the development of a multi-year work plan. In addition, IAD will also conduct a maturity assessment of UNRWA's ERM, with the outcome of the risk assessment enhancement providing key insights and valuable input, to assist management in their further development of the ERM.

51. The work plan for 2021, with a strong commitment on completing the carryover assignments, include audits on financial management, construction contract management, and human resource management (advisory on overtime and audit of leave management) Lastly, IAD will continue to manage the outsourced financial audit of Micro Finance Department, and report to management accordingly.

52. IAD will maintain an agile approach applied in 2020 as a good practice. The 2021 work plan is risk based, flexible and can be adapted to address emerging trends and issues, to ensure appropriate response by undertaking quick impact assignments for continuous improvement.

investigations division activities

Overview

53. DIOS Investigations Division (ID) comprises the following staff: 1 Chief at P5 level, 2 P4 senior investigators, 2 P3 investigators, and 1 Grade 17 investigator. After three vacancies were filled during 2019, the division was at a full staffing complement throughout 2020. This improved staffing has had a positive impact in the timeliness of investigations. However, the position of Chief of Investigations became vacant in January 2021, and recruitment is currently underway to fill this position.

54. The COVID-19 pandemic has resulted in significant movement restrictions and reduced staffing present at UNRWA installations during 2020. Following the implementation of Agency-wide social distancing modalities, DIOS ID has adapted by moving to working online with success by ensuring effective communication with staff members, implementing flexible and remote work options, and sharing up-to-date and relevant health information.

55. DIOS ID commenced centralization of Agency-wide intake procedures in October 2020. The main change is that the new Central Intake Unit (CIU) will conduct preliminary enquiries into complaints before reaching the Intake Committee (IC). DIOS considers CIU as a critical first step in strengthening the Agency's overall investigation framework. It will further strengthen the consistency in intake process of all allegations across the Agency and improve statistical reporting to stakeholders and donors. It is also hoped that this will help more rapidly establish whether to investigate or decline allegations, without the lengthy preliminary assessment process (post IC) or need to suspend allegations. The CIU is also expected to help all field offices to reduce administrative burdens related to the intake function. Consequently, this will increase the investigation capacity of field offices that is critically needed across the Agency.

56. The Agency created 10 field investigator positions in 2019 (2 for each of 5 Field Offices) to strengthen the field investigation capacity. By the end of 2020, only 6 of the 10 available new field investigator posts had been filled, largely due to a low pool of suitable candidates in some areas of operation (Syria, Gaza, and West Bank Field Offices). Consequently, by the end of 2020, Jordan Field Office (JFO) had a complement of 3 field investigators (including one existing post); Gaza Field Office (GFO) and Lebanon Field Office (LFO) had each on-boarded 1 investigator; while Syria Field Office (SFO) hired two field investigators (though one is currently on Special Leave Without Pay).

57. There is currently no field investigations office at the West Bank Field Office (WBFO). Following several recruitment rounds, WBFO has been unable to recruit suitably qualified field investigators. Consequently, the two WBFO field investigator posts have been temporarily transferred to DIOS to facilitate a hiring process. Through this arrangement, DIOS proposes to clear the backlog of existing WBFO cases. To facilitate this clearance, the CIU is currently reviewing the backlog of complaints and allegations submitted to WBFO from 2014 to 2020.

58. DIOS ID has continued to support field office investigations teams. DIOS is responsible for and has provided direct investigations advice to field staff. Additionally, during 2020 DIOS has actively participated in several recruitment processes for the hire of new field investigators.

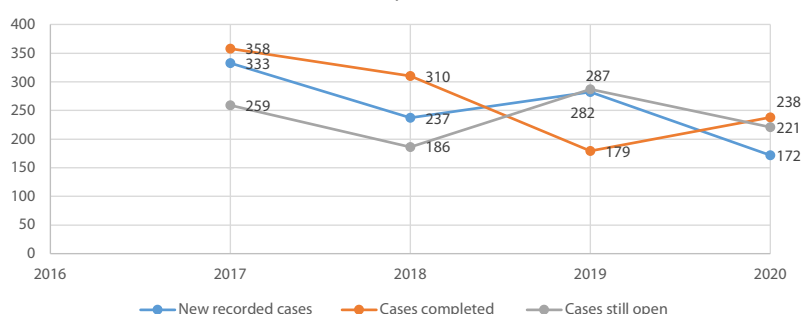
Investigation activities during 2020

59. Table 2 below on the next page shows a trend on number of cases over 4 years from 2017 to 2020.

Table 2: Trend in cases opened and closed

Year	New recorded cases	Cases completed	Cases still open
2017	333	358	259
2018	237	310	186
2019	282	179	287
2020	172	238	221

Table 2: Trend in cases opened and closed



Agency wide snapshot of 2020 investigation activities

60. Figure 2 below is an Agency-wide snapshot of 2020 investigation activities. In 2020, the Agency authorized 172 new open cases, comprising 217 allegations. The number of currently open cases has decreased from 287 to 221 - a 23 per cent decrease from 2019. There also has been a reduction in certain types of allegations such as corporal punishment and SEA following the implementation of Agency-wide COVID-19 social distancing modalities. Though there has been a decrease in the number of new cases by 39 per cent, case closures have increased by 59 representing a 33 per cent improvement on the previous year.

61. DIOS records up to three allegations per case/complaint. Therefore, the reported figures (for each allegation column) represent investigations conducted into that allegation type, even if they were investigated in conjunction with other allegations. However, the 'total' represents unique cases as reported same way in previous years to allow for comparisons.

62. During the COVID-19 pandemic period, it was expected that the case investigation process may slow down. However, during this period DIOS has continued to enhance its relationships with field offices and provided wider guidance regarding the allegations and the investigations process in addition to implementation in 2020 of the newly established CIU for more effective monitoring of complaints across the Agency.

63. In 2020, UNRWA has continued to include both investigations and preliminary assessments in the case statistics. This is because no formal pre-intake assessment mechanism existed within UNRWA until the formation of the CIU in late 2020. The majority of preliminary assessments are carried out by field investigators, after intake committee and director approval, with terms of reference that cover extensive investigation steps.

64. In 2020, there were 93 open cases of corporal punishment Agency-wide, 51 of which are JFO cases. Corporal punishment cases have been falling since 2017 when there were 87 cases, 77 in 2018, 71 in 2019, and 23 in 2020. The Agency investigated 85 of these cases in 2018 and 38 cases in 2019. In 2020, 63 cases were closed (46 of which were referred to JFO). As a result, 24 per cent of currently open cases are related to allegations of corporal punishment, as compared to 32.5 per cent in the previous year.

65. There were 10 SEA cases opened in 2019. Four SEA cases still open from 2019 were closed and substantiated in the first two quarters of 2020.

66. In 2020, UNRWA reported 5 SEA cases involving 9 victims and has taken all appropriate measures to address these allegations. In 2020, 7 investigations were completed, with 5 cases substantiated. Three investigations resulted in disciplinary decisions where the perpetrator was dismissed or had their contract terminated. Two decisions concerning sanctions are pending for recently completed cases.

Figure 2: Snapshot of Agency Cases in 2020

	Total	Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/ Discrimination/ Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Open Cases (previous)	287	4	3	93	5	26	3	53	14	63	69
Cases Opened	172	5	3	23	7	9	2	43	10	51	64
Cases Closed	238	7	5	63	1	22	5	42	13	63	71
Currently Open	221	2	1	53	11	13	0	54	11	51	62
Age of Currently Open Cases (Average Days)		383		Age of Closed Cases (Average Days)		396		Percentage of Cases Closed within 6 Months		26%	

Timeliness of investigations

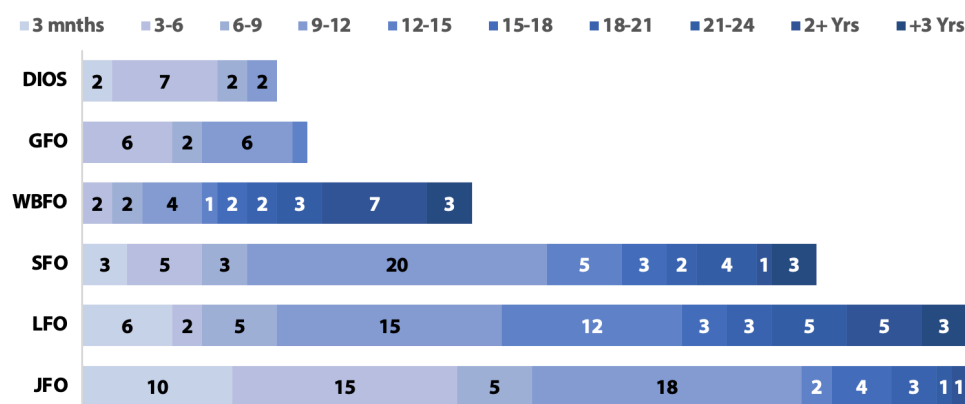
67. The time taken to complete the investigation of the 238 closed cases is broken down in Table 3 below, alongside data for the average age of investigations presently open. Overall, there has been a slight improvement in 2020, whilst it is to be noted that the length of time necessary to close cases can vary greatly depending on the complexity of the case from a few weeks to several months.

68. Figure 3 below presents a breakdown by age and by responsible office of all 221 open cases at 31 December 2020. WBFO has the oldest ageing cases due to the absence of a dedicated investigation office.

Table 3: Ageing Benchmarks (at the end of 2020)

Responsible Field Office, and DIOS	Cases Completed Within 6 months/ All closed cases in 2020 (2019)	Average Number of Days for the completed cases in 2020 (2019)	Average Number of Days currently open cases as at end 2020 (2019)
Gaza	9/22, 41% (36%)	307 (222)	244 (127)
Jordan	29/124, 24 % (0 %)	330 (414)	268 (257)
Lebanon	5/19, 26 % (17%)	395 (563)	447 (339)
West Bank	0/26, 0% (9%)	918 (461)	639 (654)
Syria	1/14, 7% (13%)	617 (611)	412 (421)
DIOS	18/33, 55% (61%)	201 (185)	157 (171)

Figure 3: Ageing Cases 2020

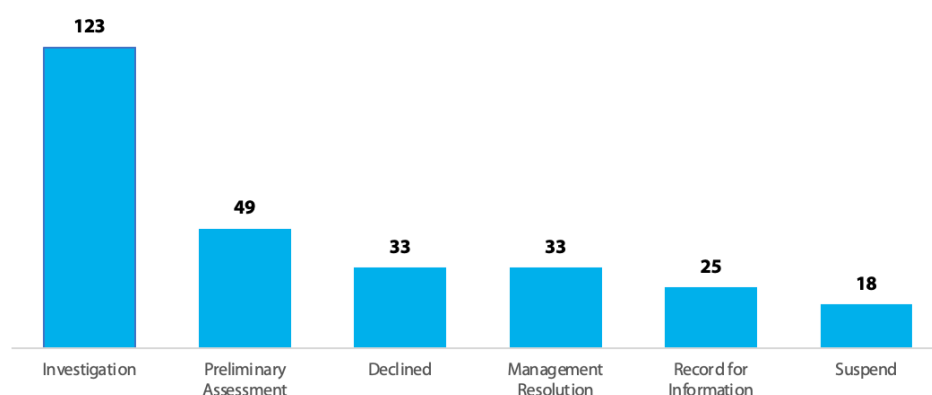


Allegations received in 2020

69. In 2020, a total of 358 allegations were received in 2020 from 293 complaints and were considered by intake committees across the fields and DIOS. By way of comparison, a total of 488 allegations were received from 415 complaints in 2019.

70. Figure 4 shows the breakdown of intake decisions: 61 per cent of considered complaints resulted in an investigation or preliminary assessment, down from 68 per cent in 2019.

Figure 4 - Intake decisions Agency-wide



Substantiation rate

71. DIOS ID presents the 'substantiation rates' below. Substantiation represents the proportion of closed investigations that concluded there was sufficient evidence that the staff member had committed wrongdoing.

72. It is noted that DIOS does not work towards any specific substantiation rate, as the focus should be that investigations are conducted in a sound and thorough manner. On the

other hand, a low substantiation rate may indicate that there could be many complaints made without substantive evidence but were nevertheless predicated for investigation. A potential benefit of the centralized intake process through the CIU will be an appropriate assessment of allegations which may mitigate such risk. DIOS will continue to monitor the substantiation rate for appropriate analysis and response.

Table 4 - Closures and Substantiations

	GFO	JFO	LFO	WBFO	SFO	DIOS
Number of Investigations Closed	22	124	19	26	14	33
Number of Investigations Substantiated	6	76	12	6	6	19
Percentage of Investigations Substantiated in 2020 (2019)	27.3 % (39.1%)	61.3% (21.4%)	63.1% (39.1%)	23.1% (27.3%)	42.9% (29.0%)	57.5% (48.4%)

DIOS Investigation division cases

73. Figure 5 shows a snapshot of DIOS ID cases in 2020.

Figure 5: Snapshot of DIOS ID Cases in 2020

	Total	Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/ Discrimination/ Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Open Cases (previous)	15	4	0	0	0	1	1	4	2	7	5
Cases Opened	31	5	3	1	0	0	1	9	3	13	10
Cases Closed	33	7	2	1	0	1	2	10	5	14	12
Currently Open	13	2	1	0	0	0	0	3	0	6	3
Age of Currently Open Cases (Average Days)		157		Age of Closed Cases (Average Days)		201		Percentage of Cases Closed within 6 Months		55%	

74. DIOS completed work on 33 cases with 19 cases substantiated. DIOS ID issued 60 reports linked to the 33 completed cases. Some cases resulted in additional management advisory memoranda or supplemental reports where more than one subject is identified as committing wrongdoing.

75. The Agency saw a slight decrease in victims of SEA in 2020. In 2020, UNRWA reported five cases involving nine victims. In comparison, during 2019, 10 SEA cases comprising 27 victims were opened, and in 2018, four cases comprising four victims were opened. In 2020, ID completed seven SEA investigations including those cases from 2019, out of which five cases were substantiated. Three investigations resulted in disciplinary decisions where the perpetrator was dismissed or had their contract terminated. Two decisions concerning sanctions are pending for recently completed cases.

76. Other cases substantiated by DIOS in 2020 include a case against an UNRWA staff member in the Microfinance Department who misappropriated approximately US\$165,000 by manipulating branch records and presenting false accounts to his supervisors over the course of several years. Related to this case, it was found that another staff member failed to exercise adequate due diligence, oversight, or supervision as branch manager. Both cases were substantiated. The first subject was summarily dismissed, while the second disposal decision is still pending. Table 5 provides a summary of all sanction decisions finalized in 2020 on DIOS investigation reports. In addition, DIOS is awaiting disposal decisions for 16 cases.

Table 5 - Case Disposal Decisions - Field and DIOS cases for 2020

Case Disposal Decision	
Separation	5
No Sanction (Subject resigned)	1
Non-disciplinary verbal reprimand	1
Censure Fines and Suspension	2
Demotion	2
Dismissal	3
Managerial Action	2
TOTAL	16

Way forward

77. The strategic priorities of DIOS ID for 2021 are in line with the vision up to 2022 as set out in the DIOS Strategic Plan:

- ensuring that high-risk investigations conducted by DIOS are of the highest standard and completed on a timely basis;
- overseeing and ensuring the strengthened quality and timeliness of field office-led investigations; and
- improving the Agency's awareness of the investigation function to act as a deterrence for wrongdoing.

78. DIOS ID will continue its efforts to improve the quality of all Agency investigations through both outreach and training for field offices. DIOS will continue to implement the centralization of the investigation intake function across the Agency following the completion of the pilot phase of the CIU commenced in October 2020.

79. Additionally, DIOS will contribute to the investigation function at WBFO by assisting to clear the backlog of existing complaints by reviewing all WBFO outstanding complaints from 2014-2020. DIOS will also seek ways to enhance fraud investigation effectiveness by combining Audit and Investigations expertise. In addition, a full review of investigation policy and procedures will be implemented in 2021 - in line with Tribunal jurisprudence and best practice to streamline investigations and improve its efficiency.

evaluation division activities

Overview

80. The UNRWA evaluation function is governed by an institutional framework comprising OD 14 and the 2016 UNRWA Evaluation Policy, which describes evaluation at UNRWA, including the mandate, roles, and responsibilities of the DIOS Evaluation Division.

81. A primary responsibility of the division is to undertake systematic and objective assessments of Agency programmes, to analyze strategies and operations, and determine the extent to which outcomes are being achieved. Consequently, the division's work plays an important role in accountability and learning mechanisms and strengthening a culture of continuous improvement within UNRWA. Additionally, the division oversees and leads the Agency's decentralized evaluation function, and has responsibility to maintain guidance, provide technical support and develop capacity of staff to manage decentralized evaluations. The division is responsible for quality assurance of key decentralized evaluation products, including terms of reference, inception and final reports.

Evaluation activities and impact in 2020

82. The Evaluation Division was focused on the overarching objectives of its 2020-2022 Strategic Plan, when the onset of the COVID-19 pandemic required the division to substantially adapt its work plan. Tasks were shifted to deliver some rapid, real-time evaluations (RTEs) of fields' operational responses to the pandemic, and the division worked closely with consultants to adapt data collection methods for evaluation research underway. Additionally, an evaluation planned of the education programme was postponed given impacts of the pandemic on UNRWA schools and students.

83. The Evaluation Division started the year with a work plan aligned to the results framework of its Strategic Plan. Informed by independent and systematic reviews of the function completed in 2018 by MOPAN and the United Nations Office of Internal Oversight Services (OIOS), the results framework for the evaluation function outlines three strategic objectives.

Summary of 2020 central evaluations

84. A crucial aim of the division for 2020 was to increase the quantity and value of evaluation products.

85. As illustrated in figure 6, between 2016 and 2019, only three central evaluations were completed. In 2020, the Evaluation Division conducted three RTEs of field level responses to the COVID-19 pandemic, and finalized one central evaluation of the Agency's monitoring and reporting on its Medium-Term Strategy (MTS).

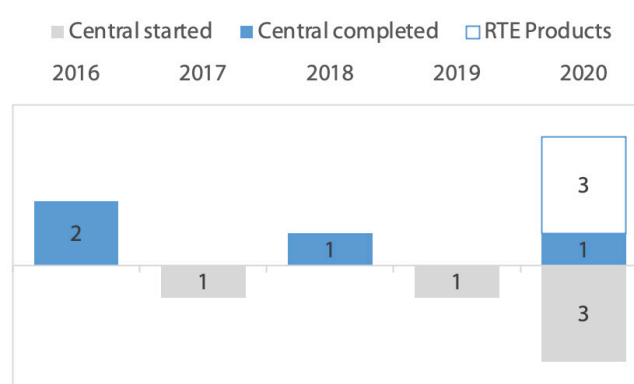
86. Additionally, the division started work on three evaluations, including:

an assessment of health programme reforms and the family health approach;

- the Agency's protection audit mechanism, an evaluation designed and implemented collaboratively with the DIOS Internal Audit Division; and
- the UNRWA MTS, a strategic review to provide both summative and formative assessments to inform the successor to the current MTS.

87. Brief summaries of the RTE and Agency's monitoring and reporting on its Medium-Term Strategy (MTS) are provided on the next page.

Figure 6: Centralized Evaluation Activities



Implementing real time reviews of the UNRWA COVID-19 response

88. The RTE was designed to provide rapid, real-time analysis and feedback to fields as they adapted their operations. The reviews focused predominantly on activities in the fields of operation to produce lessons to improve decision making and better results of response efforts.

89. Between April and June, three, successive RTEs were completed on work taking place in Jordan, West Bank and Gaza fields. Informed primarily through staff interviews, over 100 field-level staff, including programme and support managers, area and installation staff participated in one-on-one interviews.

90. The research was led by the Evaluation Division and supported by four external evaluation consultants, including a consultant in Jordan, and three evaluation officers from the UN OIOS. Results were broadly shared with field and Agency management through briefings and summary reports, and subsequently posted on the UNRWA intranet website. Since the RTEs were designed to support real-time reflection and learning, proposals were not issued as formal recommendations for a management response or DIOS tracking.

"We have achieved a lot, and I can see improvements in efficiency. Units are working together, cooperating. Staff have stepped up, taken new roles, and been more motivated and creative.

This needs to be studied. We need to learn about why, what changed and brought about the greater motivation."

- An UNRWA Field Director

91. Several common positive findings were noted through the assessments:

- Fields' established diverse, interdisciplinary project teams to manage change efforts, and the collaboration contributed to staff engagement, professional development, and the relevance and effectiveness of interventions.
- Staff throughout the organizational hierarchy including frontline staff felt their views were heard and influencing operational approaches.
- There was a common view across all fields that certain key practices should be regularized, and that mechanisms to support innovation be sustained, recognized and rewarded.

92. The RTEs also reflected on actions items to strengthen processes and effectiveness. The most common issues included:

- Fields had to take decisions quickly with information available, and issues with the reliability of beneficiary contact data, and information on vulnerabilities, slowed some response efforts.
- Support service officers reflected a common view that process modernization and a strengthened use of technology was needed.
- The RTEs suggested the need for common protocols for their use, capacity development for online service delivery, and monitoring to understand beneficiary use.

Evaluation of the Agency's Monitoring and Reporting Activities on its Medium-Term Strategy

93. The evaluation assessed the relevance, efficiency and effectiveness of the Agency's progress monitoring activities and results reporting on the MTS, and the supporting framework for staff involved in data collection, results reporting and analysis. The timing of the evaluation was considered opportune, as the Agency has started planning for the next MTS and its results framework.

94. Key findings included: i) The Agency's MTS monitoring and reporting activities are robust, and the system is producing data that is highly valued by managers, donors and hosts; ii) The Agency's approach includes a systematic use of results review discussions among senior managers and with the Agency's partners that delivers a transparent and substantive focus on programme results; iii) Monitoring and reporting activities are very well managed, particularly considering the breadth and variety of indicators used to monitor and report on results. While the overall assessment was positive, the evaluation issued eight recommendations aimed at furthering the value of the Agency's monitoring and reporting activities. Five were accepted and three were partially accepted.

Advocacy activities

95. In efforts to strengthen the use of evaluation, the division engaged with various audiences throughout the year to enhance awareness of evaluation activities and to share results. Multiple briefings were provided to the UNRWA Management Committee and the Harmonized Results Working Group (HRWG), a working group of the Advisory Commission, on the division work plan, resources and results. Further, as part of the reporting phase for

central evaluations, the division conducted virtual briefings to share findings, conclusions and recommendations with stakeholder groups. The division also worked with decentralized evaluation managers to ensure briefings were conducted systematically as part of their processes.

Strengthening collaboration

96. In 2020, the division updated guidance on the use of evaluation reference groups (ERG) and promoted their systematic use with an aim to boost stakeholder participation in evaluation processes, and to further knowledge and use of evaluation results. During the year, ERGs were established for each central evaluation. Programme, support services, and protection staff from headquarter and field locations actively participated and provided technical advice and support to the design of evaluations and the data collection and analysis phases. Further, donors and subject matter experts from UN sister agencies shared their time and expertise to UNRWA ERGs.

97. Additionally, the Evaluation Division engaged staff from the evaluation offices of WHO, UNESCO and the UN OIOS in 2020 work plan activities. The evaluation offices of WHO and UNESCO have provided resources and technical input to the design of the health and education programme evaluations. Evaluation officers from the UN OIOS participated in the data collection, analysis and reporting phases for the RTEs of the West Bank and Gaza field COVID-19 response.

98. The Evaluation Division regularly participates in United Nations Evaluation Group (UNEG) working groups, its annual meeting and Evaluation Practice Exchange (EPE) workshops. The division actively supported work plan activities of the UNEG Decentralized Evaluation Working Group and will be a co-convenor in 2021.

Tools to complete quality assessments of evaluation reports strengthened.

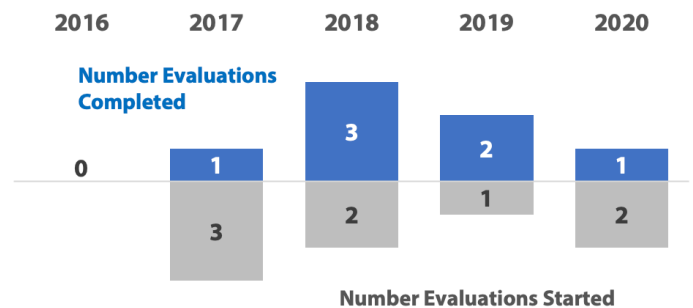
Support to decentralized evaluations

99. The division was also actively engaged in activities designed to enhance the value and impact of decentralized evaluation work. The division hosted three UNRWA Evaluation Working Group meetings to provide a forum to share lessons learned and launched a new intranet page with a library of tools and demand-driven resources for evaluation managers. A new quality assurance guide and assessment tool for evaluation reports was released, as well as an Excel-based calculator to assist managers in estimating costs and resource requirements for evaluations.

100. The 2020 work programme for decentralized evaluation included two assessments. The review of phase two of the EU Regional Trust Fund in Response to the Syrian Crisis (MADAD

II) providing resources for activities for Palestine refugees from Syria (PRS) in Lebanon and Jordan has been completed.

Figure 7 - Decentralized Evaluation Activities



101. The evaluation of MADAD II funded activities to strengthen the resilience of PRS in Jordan and Lebanon found that coverage afforded by MADAD II was essential and that it responded to the needs of the PRS beneficiaries given their high level of vulnerability. There were 15 key findings around relevance, effectiveness, efficiency, impact and connectedness and sustainability outlined in the report and eight, time-bound recommendations to be implemented within a year's period. In the face of restrictions imposed by COVID-19 in both countries, the division worked with consultants and fields to adapt the evaluation data collection methods given a priority to gather beneficiary feedback. A range of technologies were used to connect with PRS, and a lessons learned document was published in the division's intranet resource library to broadly share information on the experience.

102. Another decentralized evaluation on the Agency's e-learning programme on social media and neutrality was ongoing at the end of 2020.

103. A high priority remains to update the 2016 UNRWA Evaluation Policy, and to ensure timely advanced planning for required decentralized evaluations. Existing key challenges remain; for example, how gender and disability inclusion issues can be better covered in evaluations; and how evaluations can generate more information from Palestine refugees on the impact and sustainability of UNRWA's work on communities.

104. Throughout 2020, the Evaluation Division sought to strengthen the extent to which evaluation activities effectively mainstream dimensions of gender, human rights and disability inclusion. The division reviews the extent to which terms of reference adequately embed a disability and gender-sensitive approach to evaluations, and this includes ensuring evaluation teams have a gender balance to the extent feasible. The evaluations of the family health team and the MADAD II project which have involved beneficiary interviews, include regionally-based female and male consultants, and the female team members have conducted interviews with female Palestine refugees to facilitate communication and openness in discussions.

Evaluation Resources

105. The total resources available for evaluation division activities in 2020 amounted to US\$565,847 (including both staff and non-staff resources). Staff resources in the division include a P5 Chief, a P3 evaluation officer, and an evaluation officer at a G-17 level. Non-staff resources (approximately US\$200,000) are predominantly allocated to central evaluation consultancies and were complemented from contributions from Austria and UNESCO in 2020.

106. The total resources represents 0.064 per cent of the UNRWA annual Programme Budget (PB), which fall far below the suggested benchmark for UN evaluation functions - 0.5 per cent.⁵ Accordingly, the division explored new methods to mobilize additional resources for the function, and developed a project proposal for a P4 level evaluation officer capacity, obtained a grant from UNESCO to support the planning phase for a forthcoming evaluation of UNRWA education programme reform, and as noted earlier, sought volunteer support from the Inspection and Evaluation Division of OIOS to support the RTEs.

Status of evaluation recommendation implementation

107. Both DIOS evaluations and the Agency's decentralized evaluations generally identify recommendations to improve

the Agency's work. Recommendations are issued to management, at which point the management agrees to a plan of action and timescale for addressing the recommendations. The length of time required to implement a recommendation depends on the complexity of the issue and the resources required to implement it.

108. According to the Agency's evaluation policy, Evaluation Division has a responsibility to monitor and follow-up on the Agency's compliance and implementation of recommendations issued through central evaluations while the follow-up on recommendations generated by decentralized evaluations is the responsibility of Field and Headquarter Departments. DIOS, however, reports on the implementation rate for both centralized and decentralized evaluation recommendations, and report on the status of recommendations issued through decentralized evaluations. Table 6 below presents an overview on the status of evaluation recommendations issued by the Evaluation Division since 2018. All DIOS centralized evaluation recommendations issued prior to 2018 have been closed. Table 7 presents an overview of outstanding recommendations issued through the Agency's decentralized evaluations as at 2020 year-end. Recommendations from decentralized evaluations issued prior to 2017 have been closed.

Table 6 - Status of Implementation of Recommendations from Centralized Evaluations

Evaluation topic	Report Year	Total Issued	Closed	In progress
The transition to the e-card modality in the Jordan, West Bank and Lebanon fields	2018	7	5	2
Evaluation of the Agency's Monitoring and Reporting Activities on the Medium-Term Strategy 2016 – 2021	2020	8	0	8
Total		15	5	10

Table 7 - Status of Implementation of Recommendations from Decentralized

Evaluation title	Report Year	Total Issued	Closed	In progress
Construction project to improve living conditions of vulnerable Palestine refugees in Jerash camp	2017	20 ⁶	18	2
Replacing rented schools at Jabal Al Taj in Jordan	2018	37	19	18
Engaging youth project in Syria	2018	15	12	3
Gender initiative programme in Gaza	2018	29	29 ⁷	0
Maintaining the resilience of Palestine refugees from Syria in Jordan and Lebanon	2019	8	4	4
Case management approach to child and family protection services	2019	12*	2	10
Evaluation of European Trust Fund funded project in Lebanon and Jordan (MADAD II)	2020	8	0	0
Total		129	84	37

Way forward

109. The 2021 work plan for the Evaluation Division will continue to be guided by the 2020-2022 Strategic Plan, and includes plans for central evaluation management, decentralized evaluation support, and activities to strengthen the normative framework for evaluation management.

110. The division is carrying-forward plans to revise the 2016 UNWRA Evaluation Policy, and will continue to make updates to the UNRWA Standards and Procedures for Quality Assurance in Evaluation to strengthen their relevance and usefulness to evaluation managers and their alignment to United Nations Evaluation Group Norms and Standards for Evaluation.

111. The 2021 plan for centralized evaluations is based on a process of consultation, a clear rationale for selection, and guided by the evaluation plans outlined in the 2016-2021 Medium Term Strategy (MTS). The following activities will be completed in 2021:

- Evaluation of the UNRWA Protection Audits
- Evaluation of the UNRWA Family Health Team Approach
- Evaluation of the Agency's Medium-Term Strategy - A strategic evaluation of the Medium-Term Strategy 2016-2022 was recommended by the Advisory Commission in its July 2020 session. The inception phase began in January 2021, and a final evaluation report is expected in July/August 2021.

112. Additionally, work on two central evaluations will be started in 2021, including:

- **Evaluation of the UNRWA Education Programme reform:** An evaluability assessment was completed in late 2020 to inform the terms of reference for a 2021 evaluation.
- **Evaluation of the oPt Emergency Appeal:** Planning will begin in the second part of 2021, with research and reporting completed in 2022.

113. The 2021 work plan for decentralized evaluations includes three projects:

- Decentralized evaluation of the Agency's e-learning programme on neutrality in social media: Managed by the UNRWA Neutrality Coordinator, the planning and data collection for this evaluation was completed in 2020 and reporting will be finalized in 2021.
- A mid-term evaluation of MADAD III: Managed by the Lebanon Field Office, the design and focus of this evaluation will be influenced by the previous evaluations of the MADAD project.
- Final evaluation of project support to Syria funded through the Directorate-General for Neighbourhood and Enlargement Negotiations (DG NEAR). Managed by the Lebanon Field Office, the evaluation covers DG NEAR funded activities from July 2019 through June 2020.

footnotes

1. IMT Systems (Audit of implementation of Information Security related recommendations and Audit of the management of Active Directory); HR (Audit of international staff entitlements; and Audit of recruitment in Syria field); Procurement (Contract Audit – Gaza – provision of customs clearance and transportation for sea freight shipments; Audit of Construction Contracts Procurement in Gaza Field Office; Follow up on TI#1 implementation across the field offices; and Audit of Provident Fund investment service provider contracts); Neutrality framework (Audit of neutrality inspections; and Follow up audit on neutrality inspections); MD (Audit of Micro Finance Department Compliance function; Audit of Cashier function in MD Jordan; and Coordination and management - outsourced financial audit of MD); RSS (Registration and eligibility - Advisory on the registration and eligibility;; Emergency cash distribution in Syria field); Protection (Audit of protection audits); and COVID response (Advisory: Results of the DIOS COVID-19 impact survey, Advisory: Assessment on arrangements of Daily Paid Workers (DPW) payments.

2. Two recommendations were merged.

3. Due to the issuance of the reports in Q4 of 2020, follow up of the related recommendations is not yet reflected in the 31 December 2020 status

4. Due to the issuance of the reports in Q4 of 2020, follow up of the related recommendations is not yet reflected in the 31 December 2020 status

5. Benchmark source: 2014 JIU report: Analysis of the Evaluation Function in the United Nations System-JIU/REP/2014/6

6. Sub-recommendations and action plans created by the field office have been combined to align with the evaluation report, hence the numbers are lower compared to 2019 reporting period.

7. The subject of this evaluation was a project-funded initiative that closed on 1 April 2019 and given the nature of the recommendations they were no longer relevant.

annex 1

Charter of DIOS (Revised effective 1 October 2021)



UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST

HEADQUARTERS
1 October 2020

ORGANIZATION DIRECTIVE NO. 14

Charter of the Department of Internal Oversight Services

PURPOSE

1. This Directive sets out the terms of reference of the Department of Internal Oversight Services (DIOS).

MISSION STATEMENT

2. The mission of DIOS is to provide internal oversight services that add value to and support UNRWA in achieving its mission by strengthening accountability, transparency, integrity and learning within the Agency.

AUTHORITY

3. This Directive is issued under the authority conferred on the Commissioner-General as chief executive of the Agency by Resolution 302(IV) of 8 December 1949 of the General Assembly of the United Nations.
4. This Directive is submitted to the Advisory Commission for its information.

EFFECTIVE DATE

5. This Directive takes effect from 1 October 2020.

REFERENCES

6. This Directive supersedes and replaces Organization Directive No. 14 dated 5 October 2012.
7. This Directive should be read in conjunction with Organization Directive No.2 - Organization of UNRWA; Organization Directive No.3 - Organization of Headquarters; Organization Directive No. 24 - Advisory Committee on Internal Oversight; Organization Directive No. 30 -Terms of Reference of the UNRWA Ethics Office; General Staff Circular No.05/2007 - Allegations and Complaints, Procedures and Protection against Retaliation for Reporting Misconduct and Cooperating with Audits or Investigations; General Staff Circular No. 06/2010 – Prohibition of Discrimination, Harassment – Including Sexual Harassment –

and Abuse of Power; General Staff Circular No.07/2010, Sexual Exploitation and Abuse Complaints Procedure; and the UNRWA Anti-Fraud and Anti-Corruption Policy as amended.

ORGANIZATIONAL ARRANGEMENTS

8. The internal oversight functions of internal audit, evaluation and investigation are entrusted to DIOS.
9. The Director of DIOS reports and is accountable to the Commissioner-General. The Director of DIOS shall exercise operational independence in the conduct of his/her duties and have the authority to initiate, carry out and report on any action, which s/he considers necessary to fulfill its responsibilities for internal oversight functions as set forth in this Directive.
10. The Director of DIOS is advised on the performance of his/her functions by the Advisory Committee on Internal Oversight (ACIO). The ACIO, in line with its terms of reference (OD 24) also advises the Commissioner-General in respect, inter alia, of the Agency's financial reporting, risk management processes, internal control arrangements, evaluation system, ethics function, external audit matters and the internal oversight function, including internal audit, evaluation and investigation.
11. The Commissioner-General in consultation with ACIO shall appoint the Director of DIOS for a non-renewable six-year term including one year of probation. The Director shall not be employed for any other function within UNRWA upon completion of the term.
12. The Director of DIOS is responsible for the work of DIOS and is required to:
 - a. Submit an oversight strategy and annual work plans, including risk-based and flexible annual audit plan and evaluation plan through the ACIO (for review and advice) to the Commissioner-General for information;
 - b. Implement the strategy and work plans and issue timely reports, and consider and implement, as appropriate, any additional requests for assignment from the management;
 - c. Decide to open and close investigations in line with UNRWA's investigative policy;
 - d. Keep the Commissioner-General and ACIO informed of emerging trends through synthesis of oversight results, and significant oversight matters, as appropriate;
 - e. Adopt best practices in oversight functions, and use professionals with sufficient knowledge, skills, experience and any other competencies needed to fulfil the mission of DIOS and to maximize the efficiency and effectiveness of the used resources;
 - f. Liaise with representatives of the United Nations Board of Auditors (UNBoA) and the Joint Inspection Unit (JIU) to foster a cooperative and professional working relationship and to facilitate their works; and
 - g. Provide advisory services to assist management in meeting its objectives, within DIOS capacities and areas of expertise.

SCOPE OF WORK

13. DIOS fulfils its internal oversight role through independent and objective internal audit, evaluation and investigation. DIOS's internal oversight responsibilities are set out in sections 14 to 19 below.

Internal Audit

14. The internal audit activity aims to add value to UNRWA by providing independent and objective assurance and advice on, and contributing to, the effectiveness and efficiency of governance, risk management and control processes. The internal audit activity assesses the adequacy of processes in place to ensure that:
 - a. Resources are acquired economically and used efficiently;
 - b. Assets are safeguarded;
 - c. Programme results, plans, and business objectives are achieved;
 - d. Financial, managerial and operating information is accurate, reliable and timely; and
 - e. Activities comply with regulations, rules and other administrative issuances, policies and procedures.
15. DIOS's internal audit responsibility includes:
 - a. Implementing the approved work plan and periodically informing the Commissioner General and the ACIO of progress in carrying out the work plan and the impact of amendments thereto, including any scope limitations, and reporting;
 - b. Liaising with UNBoA for the purpose of optimizing audit coverage, and sharing information such as strategies, work plans and all reports produced by both the DIOS and the UNBoA;
 - c. Managing a follow-up system for internal audit recommendations; and
 - d. Ensuring that internal and external stakeholders have appropriate access to internal audit findings and recommendations.

Evaluation

16. Evaluations aim to systematically and impartially determine the relevance, coherence, efficiency, effectiveness, impact and sustainability of ongoing and completed activities, projects, programmes, strategies, policies, topics, themes, operational areas and institutional performance by examining expected and achieved accomplishments, theory of change, processes, contextual factors and causality.
17. DIOS's evaluation responsibility includes:
 - a. Functional leadership and oversight over UNRWA's evaluation system which consists of the central evaluation function in DIOS and decentralized evaluation functions in Headquarters Departments and Field Offices;
 - b. Designing, commissioning, managing and/or carrying out independent evaluations;

- c. Providing guidance, technical support and capacity development for the management of decentralized self-evaluations and promoting an evaluation culture in the Agency;
- d. Developing and regularly updating policy documents, guidelines, systems, procedures and tools related to evaluation in the Agency;
- e. Managing a follow-up system for evaluation recommendations; and
- f. Ensuring that internal and external stakeholders have access to evaluation findings and recommendations.

Investigation

- 18. DIOS's investigations cover various forms of misconduct including, but not limited to: fraud and corruption; sexual exploitation and abuse; harassment including sexual harassment; abuse of authority; or failure to observe regulations, rules and other administrative issuances, policies and procedures. DIOS is mandated to be the central point for the receipt of all allegations and complaints in relation to misconduct.
- 19. DIOS' responsibility for investigation includes the following:
 - a. Maintaining a confidential registry of allegations and complaints in a centralized Case Management System, which is managed and supervised to ensure the timely recording and management of allegations, complaints and related investigative activity;
 - b. Managing the Agency's telephone hotline email and online complaints system;
 - c. Conducting investigations;
 - d. Providing technical advice, guidance and training to staff who may be required to carry out investigations supervised by Field and Departmental Directors;
 - e. Administering a process of quality assurance by initiating reviews of investigations conducted by other HQ Departments and Field Offices;
 - f. Conducting further investigation if not satisfied with the results or recommendation of any investigation carried out by the Field and Department Directors;
 - g. Maintaining the security and confidentiality of all information and documentary and physical evidence related to DIOS investigations; and
 - h. Respecting the individual rights of staff members and acting with strict regard for fairness and due process for all concerned in accordance with applicable regulations, rules and administrative issuances.

REPORTING

- 20. DIOS shall issue periodic reports to the Commissioner-General and the ACIO for information on the status of implementation of its work plan, the status of implementation of audit and evaluation recommendations and the status of follow-up related to investigation reports. All audit, evaluation and investigation reports shall be made available to the ACIO, upon request.
- 21. DIOS independently prepares and submits an annual report on its activities,

resources, significant findings highlighted by audits, evaluations and investigations, and measures taken by management to implement DIOS's recommendations. A draft is shared with ACIO for review and advice. Subsequently, DIOS submits the annual report to the Commissioner-General, and for information purposes to the Advisory Commission. The Commissioner-General may prepare a management response to the annual report and submit it to the Advisory Commission.

INDEPENDENCE AND OBJECTIVITY

22. To ensure appropriate organizational and individual independence and objectivity and to enable DIOS to fulfill its responsibilities free from interference in determining the scope of work, performing its work and communicating results:
 - a. DIOS staff shall have no direct operational responsibility or authority over any of the activities in the Agency;
 - b. DIOS staff shall be impartial, unbiased and avoid conflicts of interest; DIOS staff and consultants shall not be assigned to areas for which they have had operational responsibility within at least two years, and are required to immediately declare to the Director, DIOS any potential and/or actual conflicts of interest or other circumstances that may be perceived to impair their independence and objectivity in relation to any assigned activity;
 - c. DIOS shall be provided with the necessary resources in terms of adequate funds and professional staff to maintain its independence and objectivity.

AUTHORITY OF DIRECTOR AND STAFF OF DIOS

23. The authority of the Director and staff of DIOS includes:
 - a. The Director of DIOS shall have the authority to select staff, allocate resources, set frequencies, select subjects, determine scopes of work, and apply the techniques required to accomplish audit, inspection, evaluation or investigation objectives;
 - b. The Director of DIOS and its staff shall have unrestricted access to all functions, records, property, premises and personnel; all officers and staff members, consultants, contractors, interns and United Nations volunteers shall cooperate with DIOS audits, evaluations, and investigations and provide access to all records, documents and information requested by DIOS in connection with such assignments except for medical records which shall not be made available without the prior written consent of the staff member concerned;
 - c. The Director of DIOS shall have full and unrestricted access to the Commissioner-General, the members of the ACIO, Advisory Commission, the UN Office of Internal Oversight Services, Ethics Office, and the UN Ethics Office and UNBoA and JIU.

PROFESSIONAL STANDARDS

24. DIOS's oversight activities shall be performed in accordance with international standards for audit, evaluation and investigation. These include (i) the International Standards and Code of Ethics defined in the Professional Practices Framework for Internal Auditing issued by the Institute of Internal Auditors (IIA) as adopted by the Representatives of the Internal Audit Services (RIAS) of the United Nations and Multilateral Financial Organizations, (ii) the Norms and Standards for Evaluation in the UN System issued by the United Nations Evaluation Group (iii) the Uniform Standards for Investigations adopted by the 10th Conference of International Investigators of the United Nations Organizations and Multilateral Financial Institutions, (iv) the Standards of Conduct for the International Civil Service issued by the International Civil Service Commission, and (v) applicable UNRWA Regulations, Rules, other administrative issuances, policies and procedures.
25. DIOS shall maintain professional staff with sufficient qualifications, knowledge, skills, and experience to meet the requirements of this Directive, subject to the relevant regularity framework of the Agency.
26. The Director shall establish a quality assurance and development programme that covers all aspects of DIOS's activities. S/he shall continuously monitor the programme's effectiveness.



Philippe Lazzarini
Commissioner-General

ANNEX TO ORGANIZATION DIRECTIVE NO. 14
UNRWA's Policy on Disclosure of Internal Audit
Reports to Member States of the United Nations

Background and Purpose

1. The Chief Executives Board has endorsed a recommendation made by the Representatives of Internal Audit Services of the United Nations System that Internal audit reports are to be disclosed to UN Member States subject to conditions and criteria defined in policies adopted by each United Nations system organization. Accordingly, UNRWA hereby sets out its policy on disclosure of internal audit reports.

Authority

2. This policy is issued under the authority conferred on the Commissioner-General as chief executive of UNRWA by Resolution 302(IV) of the United Nations General Assembly dated 8 December 1949. It is issued as an annex to Organization Directive No. 14, which sets out the terms of reference for the internal oversight function in UNRWA.

Effective Date

3. This policy shall take effect from (DATE of OD 14) and applies to internal audit reports issued by the Director of DIOS after this date.

Considerations Governing Disclosure

4. UNRWA is committed to transparency with Member States of the United Nations. This commitment shall be pursued in a manner consistent with best management practice and with UNRWA's obligations while safeguarding the privacy and confidentiality owed to its beneficiaries as well as, in respect of its staff, including any applicable due process rights and subject to relevant regulatory framework of the Agency.

Scope

5. This policy applies solely and exclusively to the disclosure of internal audit reports to Member States of the United Nations. For purposes of this policy, an "internal audit report" shall mean a final internal audit report issued by DIOS.
6. For the avoidance of doubt, the term "Internal audit report" does not include investigation reports, which reports shall remain strictly confidential and protected from disclosure to Member States and other persons and entities external to UNRWA.

General Policy

7. A summary of internal audit findings and recommendations shall be published in the UNRWA external website as and when the final report is issued.
8. The United Nations Member States seeking disclosure of an UNRWA internal audit report shall present, through a duly-accredited representative, a written request for such disclosure. The request shall be addressed to the Director of DIOS and shall furnish specific details of the report requested and the purposes for which the disclosure is sought. The request for disclosure of an internal audit report shall be considered and a response provided no later than two calendar months after the request is received by the Director of DIOS. Notwithstanding the foregoing, the Director of DIOS may, in exceptional cases, inform the requesting State that further time is needed to respond to the request.
9. The Director of DIOS, in consultation, as appropriate, with the Commissioner-General, and the Director of relevant departments/Field Office as determined by the Director of DIOS, shall consider each request submitted by a Member State and make a decision on whether the internal audit report may be disclosed and the terms on which the said report may be disclosed. The Director of DIOS shall also consult the Director of Legal Affairs with regard to any legal issues relating to the request for disclosure.
10. Director of DIOS may: (i) approve the request for disclosure of the internal audit report; (ii) decline the request for disclosure of the internal audit report; (iii) approve the disclosure of the requested internal audit report with such modification (including redaction) or explanatory addendum as the Director of DIOS deems necessary; or (iv) authorize a representative of the Member State concerned to view the internal audit report at an office of DIOS without making a copy thereof.
11. Prior to the disclosure of an internal audit report, the receiving Member State shall execute, through its duly accredited representative, a confidentiality agreement as per the attached form.

Disclosure of Reports with Modifications or with Explanatory Addenda

12. An internal audit report may be modified by the removal of names and other information pertaining to persons or entities in order to protect confidentiality and any applicable due process rights, of those concerned.
13. An internal audit report may be disclosed along with an explanatory addendum which clarifies or corrects information in the report or which addresses the findings or recommendations of the report. Such an addendum shall be deemed to be an integral part of the disclosed internal audit report.

Form of confidentiality agreement

FORM OF CONFIDENTIALITY AGREEMENT

This Confidentiality Agreement ("Agreement") effective as of [Date] is made this [insert date] by [Name of recipient of Internal Audit Report (hereafter the Recipient)] in his/her capacity as a duly accredited Representative of the State of [Name of State].

1. Recipient's Obligations

The Recipient undertakes:

- a. that UNRWA's Internal Audit Report [Insert title and reference number] as well as its contents shall be held in strict confidence and that the confidentiality of this Report shall be protected;
- b. to refrain from any use of the Report or its contents other than for the purposes of [Insert purpose of disclosure];
- c. that the Report and its contents shall not be disclosed, published or otherwise revealed except to officers of [Insert State] with a specific need to be apprised for the purpose stated in paragraph l(b) above; and
- d. to seek specific prior written authorization from UNRWA in the exceptional event that [Insert State] may wish to disclose the Report to another State.

2. Limitation of Liability.

The Recipient shall indemnify, hold and save harmless, and defend, at its own expense, UNRWA, its officials, agents, servants and employees from and against all suits, claims, demands, and liability of any nature or kind, including their costs and expenses, arising out of or in connection with this Agreement or with the presence of the Recipient's representatives on UNRWA premises.

By:

Name:

Title:

Organization

UNITED NATIONS RELIEF AND WORKS AGENCY
FOR PALESTINE REFUGEES IN THE NEAR EAST (UNRWA)

By:

Name:

Title:

Organization

annex 2

Breakdown of Investigation Statistics by Field Office

1. This Annex provides a detailed breakdown of investigation statistics for each of the Field Offices in 2020.

Snapshot of agency-wide case flow during 2020 (Year End)

2. Figure 1 is an Agency-wide snapshot of the year-to-date investigation activities. The Agency authorized 172 new cases for investigation, comprising 217 allegations, during 2020. The number of open cases has decreased by 23 per cent from 287 to 221.

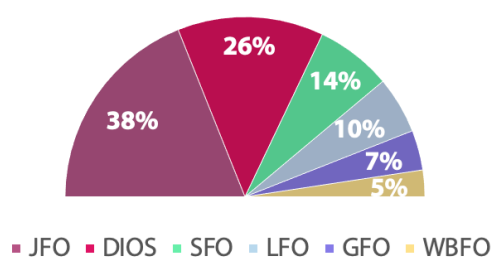
Figure 1: Snapshot of Agency Cases

UNRWA		Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Total	287	4	3	93	5	26	3	53	14	63	69
Open Cases (previous)	287	4	3	93	5	26	3	53	14	63	69
Cases Opened	172	5	3	23	7	9	2	43	10	51	64
Cases Closed	238	7	5	63	1	22	5	42	13	63	71
Currently Open	221	2	1	53	11	13	0	54	11	51	62
Age of Currently Open Cases (Average Days)		383		Age of Closed Cases (Average Days)		396		Percentage of Cases Closed within 6 Months		26%	

Snapshot of complaints received in 2020 by Field Office (Year End)

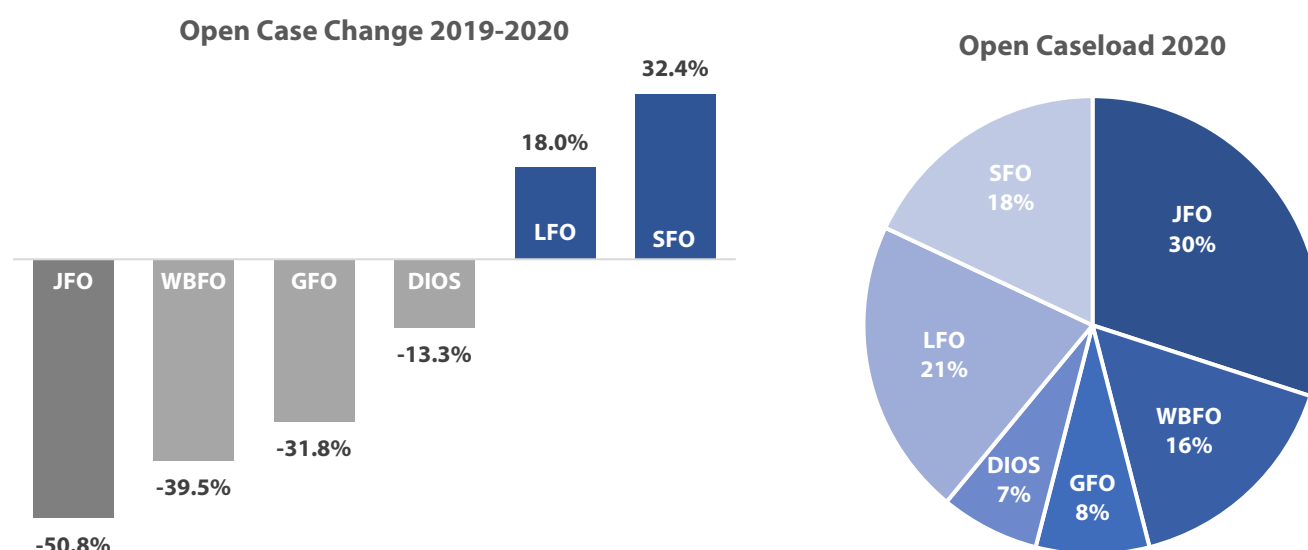
3. Of the 293 complaints that went to an Intake Committee in 2020, the distribution among the Field Offices shows JFO has received most complaints handling 38 per cent of all UNRWA complaints, followed by SFO with 14 per cent of complaints. The other 3 Field Offices combined handled a further 22 per cent of complaints (see Figure 2).

Figure 2- Allegations received in 2020 by Field Office location



4. The overall cumulative reduction of open cases as at end of 2020 in JFO and WBFO are as follows: JFO from 120 open cases to 59, and WBFO from 43 to 26 open cases.

Figure 3: A & B - Caseload 2020



5. The section below provides detailed information for each of the Field Offices.

Gaza Field Office

6. The cumulative data for 2020 is presented below.

Figure 4: A, B, C - GFO Case Ageing - 2020

GFO		Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Open Cases (previous)	22	0	1	6	0	6	0	3	0	4	4
Cases Opened	15	0	0	2	0	4	0	1	0	4	5
Cases Closed	22	0	1	4	0	6	0	2	0	6	5
Currently Open	15	0	0	4	0	4	0	2	0	2	4

Age of Currently Open Cases (Average Days)	244	Age of Closed Cases (Average Days)	307	Percentage of Cases Closed within 6 Months	41%
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Jordan Field Office

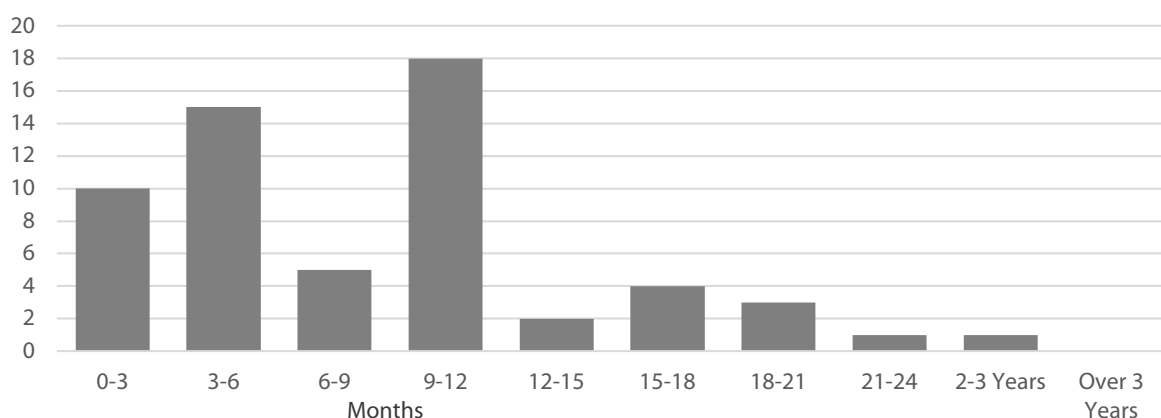
7. The cumulative data for 2020 is presented below.

Figure 5: A, B, C JFO Case Ageing - 2020

JFO		Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Open Cases (previous)	120	0	1	51	0	15	1	19	2	22	33
Cases Opened	63	0	0	9	1	4	1	19	4	13	28
Cases Closed	124	0	1	46	0	14	2	21	3	25	39
Currently Open	59	0	0	14	1	5	0	17	3	10	22

Age of Currently Open Cases (Average Days)	268	Age of Closed Cases (Average Days)	330	Percentage of Cases Closed within 6 Months	24%
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JFO		Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Complaints Received	111	0	0	9	2	5	1	34	12	20	39
Investigation	49	0	0	8	1	3	1	17	1	9	22
Preliminary Assessment	14	0	0	1	0	1	0	2	3	4	6
Declined	8	0	0	0	0	0	0	2	4	2	2
Record for Information	6	0	0	0	0	1	0	1	0	3	1
Management Resolution	20	0	0	0	0	0	0	12	1	0	7
Suspend	6	0	0	0	1	0	0	0	3	2	1



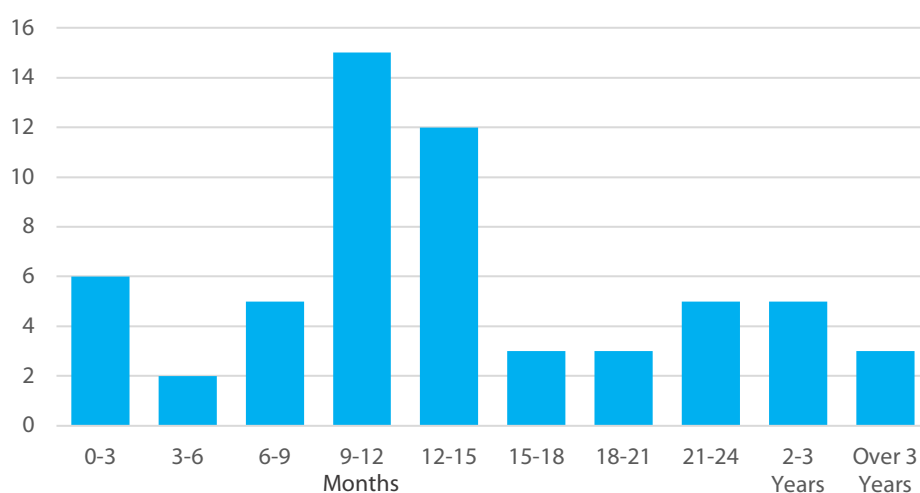
Lebanon Field Office

8. The cumulative data for 2020 is presented below.

Figure 6: A, B, C LFO Case Ageing - 2020

LFO			Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Total												
Open Cases (previous)	50		0	0	13	3	0	0	7	7	14	12
Cases Opened	28		0	0	6	4	0	0	4	2	11	7
Cases Closed	19		0	0	6	0	0	0	1	4	6	4
Currently Open	59		0	0	13	7	0	0	10	5	19	15
Age of Currently Open Cases (Average Days)		447	Age of Closed Cases (Average Days)		395	Percentage of Cases Closed within 6 Months		26%				

LFO			Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Total												
Complaints Received	30		0	0	6	4	0	0	5	2	11	8
Investigation	20		0	0	5	3	0	0	4	0	8	6
Preliminary Assessment	8		0	0	1	1	0	0	0	2	3	1
Declined	0		0	0	0	0	0	0	0	0	0	0
Record for Information	1		0	0	0	0	0	0	0	0	0	1
Management Resolution	1		0	0	0	0	0	0	1	0	0	0
Suspend	0		0	0	0	0	0	0	0	0	0	0



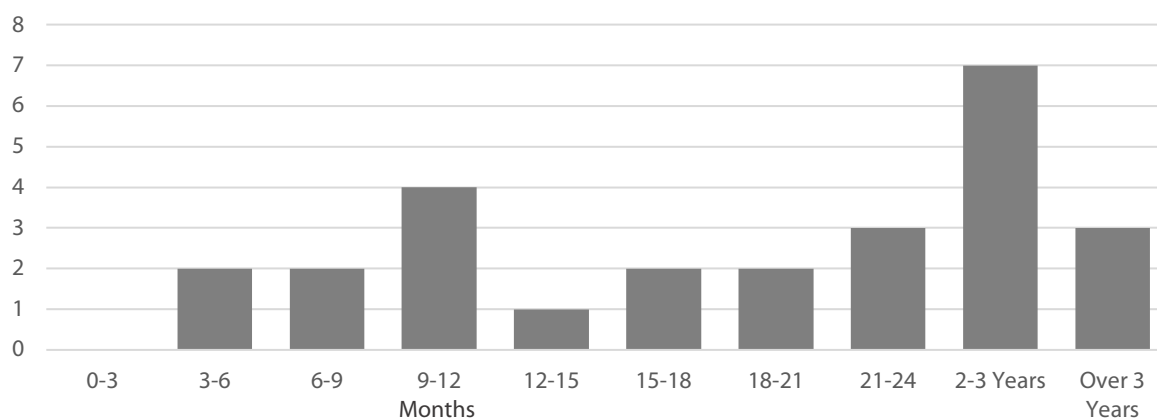
West Bank Field Office

9. The cumulative data for 2020 to date is presented below.

Figure 7: A,B, C- WBFO Case Ageing - 2020

WBFO		Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Open Cases (previous)	43	0	1	7	1	4	1	11	0	12	8
Cases Opened	9	0	0	1	1	1	0	2	0	2	6
Cases Closed	26	0	1	2	1	1	1	6	0	8	8
Currently Open	26	0	0	6	1	4	0	7	0	6	6
Age of Currently Open Cases (Average Days)		639		Age of Closed Cases (Average Days)		918		Percentage of Cases Closed within 6 Months		0%	

WBFO		Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Complaints Received	14	0	0	1	1	1	0	2	2	8	9
Investigation	5	0	0	0	0	1	0	1	0	1	4
Preliminary Assessment	4	0	0	1	1	0	0	1	0	1	2
Declined	0	0	0	0	0	0	0	0	0	0	0
Record for Information	0	0	0	0	0	0	0	0	0	0	0
Management Resolution	3	0	0	0	0	0	0	0	0	4	1
Suspend	2	0	0	0	0	0	0	0	2	2	2



Syria Field Office

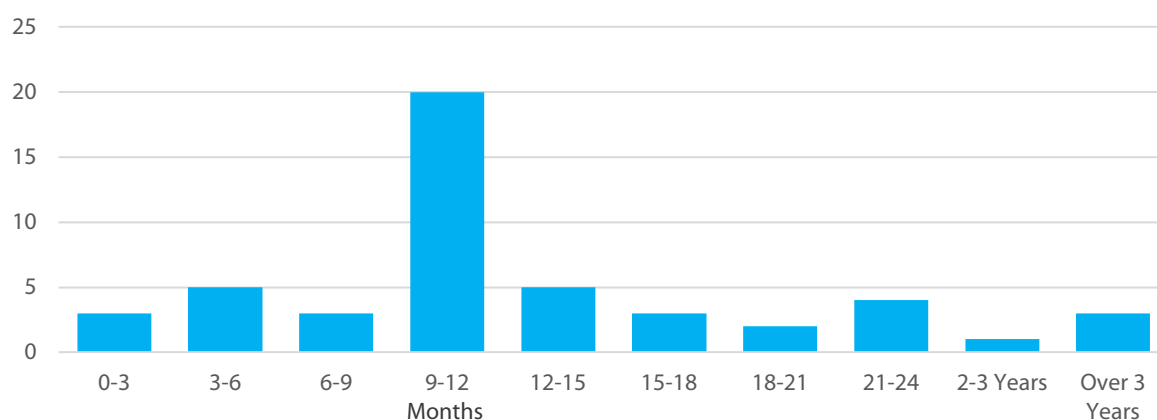
10. The cumulative data for 2020 is presented below.

Figure 8: A, B, C - SFO Case Ageing - 2020

SFO		Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Open Cases (previous)	37	0	0	16	1	0	0	9	3	4	7
Cases Opened	26	0	0	4	1	0	0	8	1	8	8
Cases Closed	14	0	0	4	0	0	0	2	1	4	3
Currently Open	49	0	0	16	2	0	0	15	3	8	12

Age of Currently Open Cases (Average Days)	412	Age of Closed Cases (Average Days)	617	Percentage of Cases Closed within 6 Months	7%
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SFO		Sexual Exploitation and Abuse	Sexual Harassment	Corporal Punishment	Breach of Neutrality	Assault (not CP)	Retaliation	Harassment/Discrimination/Abuse of Power	Recruitment Irregularity	Fraud, Theft & Loss to the Agency	Other Cases
Complaints Received	40	0	1	4	1	0	0	11	2	10	14
Investigation	19	0	0	4	0	0	0	6	0	6	5
Preliminary Assessment	7	0	0	0	1	0	0	2	1	2	3
Declined	1	0	0	0	0	0	0	0	1	0	0
Record for Information	2	0	0	0	0	0	0	1	0	1	0
Management Resolution	5	0	0	0	0	0	0	1	0	1	4
Suspend	4	0	1	0	0	0	0	1	0	0	2





unrwa
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for palestine refugees in the near east

وكالة الأمم المتحدة لإغاثة وتشغيل
اللاجئين الفلسطينيين في الشرق الأدنى