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February 2026 SUMMARY

INTERNAL AUDIT 2025-06
**Knowledge of
Education Policies**

DEPARTMENT OF INTERNAL OVERSIGHT SERVICES (DIOS)

DIOS values

Professionalism | Excellence | Integrity | Objectivity | Courage | Adaptability | Innovation

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WHAT WAS AUDITED

The Internal Audit Division (IAD) of the Department of Internal Oversight Services (DIOS) conducted from the headquarters in Amman, Jordan.

The audit covered the Education policies' formulation process, and their dissemination, communication, and application in the field. In Gaza, the audit focused on the implementation of the Education in Emergency response plan.

WHY IT MATTERS

The Education Programme operates under more than 40 governance instruments, with 10,000 teaching and support staff providing services to 240,000 students in 423 schools across Jordan, Lebanon, Syria, and the West Bank.

In Gaza, where approximately 95 percent of schools are damaged or destroyed, UNRWA continues education through its Education in Emergencies initiative. This includes psychosocial support, face-to-face learning in Temporary Learning Spaces, and Remote Learning platforms, supported by 7,000 displaced teachers despite severe insecurity and displacement.

WHAT WE CONCLUDED

Overall, the audited area was assessed as partially satisfactory with some improvement needed. The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvements to provide reasonable assurance that the objectives of the audited area should be achieved.

While there was an overall good understanding of policy requirements in the field, limited stakeholder consultation during the policy formulation process, and insufficient communication of revised policies, training of staff, and monitoring of policy application posed risks to effective

implementation. There were risks linked to insufficient, monitoring and evaluation mechanisms of headquarters over class formation, which led to poor visibility of budgeted versus actual education staff in field operations. In Gaza, consistent application of the education in emergency response plan was at risk in the absence of guidelines for policy communication, monitoring, training and programme-level oversight.

WHAT WERE THE ACHIEVEMENTS

The Education Programme has ensured policy awareness and application across diverse operational contexts, while the Gaza Field Office ensured continuity of education and psychosocial support through adaptive planning, hybrid delivery methods, and proactive monitoring despite severe disruptions.

WHAT WE RECOMMEND

The Internal Audit Division formulated two high-priority and two medium-priority recommendations to strengthen the monitoring and evaluation of Education policies implementation; enhance the oversight of the Education Department over the class formation; improve consultation during the policy formulation process; and enhance the clarity and timely dissemination of policies and establish a formal training guide for trainers.

WHAT IS NEXT

Management accepted the recommendations and has developed a time-bound action plan and officials responsible for its implementation.

DIOS monitors and reports on the implementation of internal audit recommendations.

The audit was conducted in conformance with the Global Internal Audit Standards™. Pursuant to the Charter of DIOS this summary is publicly available upon issuance of the report internally.



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UNRWA is a United Nations agency established by the General Assembly in 1949 and is mandated to provide assistance and protection to a population of some 5.9 million registered Palestine Refugees. Its mandate is to help Palestine Refugees in Jordan, Lebanon, Syria, the Gaza Strip, and the occupied West Bank, including East Jerusalem, to achieve their full potential in human development, pending a just solution to their plight. UNRWA's services encompass education, healthcare, relief and social services, camp infrastructure and improvement, and microfinance.