



2023 annual report

department of internal oversight services



unrwa
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Cover Photo :

Displaced children from Ein El-Hilweh camp seek refuge in Nablus School Emergency Shelter in Sidon, Lebanon. Photo by Maysoun Mustafa

About UNRWA

UNRWA is a United Nations agency established by the General Assembly in 1949 and mandated to provide assistance and protection to a population of over 5.7 million registered Palestine refugees. Its mission is to help Palestine refugees in Jordan, Lebanon, Syria, West Bank and the Gaza Strip achieve their full human development potential, pending a just and lasting solution to their plight. UNRWA services encompass education, health care, relief and social services, camp infrastructure and improvement, and microfinance. UNRWA is financed almost entirely by voluntary contributions.

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Executive Summary

Mandate and Operational Independence

The Department of Internal Oversight Services (DIOS) is mandated 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.

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

The institutional arrangements for ensuring the operational independence of DIOS are elaborated in Organizational Directive (OD) 14, which was further enhanced in 2020. DIOS did not encounter any undue influences on or impairments to its operational independence in discharging its work in 2023.

Implementation of 2023 Work Plans

The escalating crisis in Gaza since October 2023 and the emergency response has dominated the way the Agency operates since the final quarter of 2023. DIOS was also compelled to review its workplans and priorities in response to the shifting priorities and emerging risks. Some planned activities were deferred or cancelled to prioritize new assignments and to ensure that DIOS could contribute effectively to UNRWA's emergency response. DIOS Evaluation Division swiftly embarked on a real-time review of the emergency response in Gaza and reported on the first phase of this work to management in early 2024. The ongoing crisis in Gaza continues to influence DIOS plans and priorities in 2024 and, given the unprecedented scale of the destruction of UNRWA's assets and the impact on programmes and operations it is likely that the impact on DIOS workplans will be felt for several years.

Other challenges DIOS had to address in 2023 included significant resource constraints mainly due to high staff vacancies and additional workload arising from the strike action affecting the West Bank Field Office. The action generated many allegations of misconduct which impacted significantly on the workload of the DIOS Investigation Division at a time when it was already facing a threefold increase in the number of allegations concerning breaches of neutrality.

Despite the difficulties, the hard work and commitment of its staff have enabled DIOS to substantively complete its 2023 planned oversight assignments and to continue to progress strategic initiatives to strengthen the Department's effectiveness. Guidance and cooperation from the Advisory Commission (AdCom), Advisory Committee of Internal Oversight (ACIO) and senior management have been instrumental.

DIOS continued to promote a culture of evaluation, accountability and learning

The Evaluation Division focused on the delivery of central evaluations, including the management of the evaluation of the Emergency Appeals, the commissioning of an evaluation of the Education Program Reform, the management of a project evaluation in Gaza funded by Islamic Relief USA, and the conduct of a joint evaluation and audit of the UNRWA Gender Equality Strategy 2016–2022. The Division also provided technical guidance and quality assurance support to three decentralized evaluations.

Additionally, the Division has prioritized initiatives to strengthen the normative framework for evaluation management and the capacity of Agency staff through the publication of a new evaluation management manual and the delivery of a professional development workshop.

DIOS recommendations strengthen governance, risk management and internal controls

The Internal Audit Division has provided independent and objective assurance and advice on the effectiveness and efficiency of UNRWA governance, risk management and control processes. The Division delivered a diverse product portfolio across key programmes and thematic areas, including Project Management, Screening procedures, Provident Fund Humanitarian Withdrawals, Poverty

Alleviation and Relief Services, Information Security Vulnerability, Fuel Management and Low Value Procurement. In addition, the Division collaborated with the Evaluation Division to evaluate the Gender Equality Strategy 2016-22. Internal Audit Division (IAD) also commissioned and assured the quality of the external audit of the Microfinance Department's Financial Statements. To support Agency Enterprise Risk Management the division prioritized a risk assessment of the Community Based Organizations associated with the Jordan Field Office.

Internal audit activities in 2023 resulted in the completion of seven audit assignments. The Division also considered other sources of evidence, as appropriate: work conducted by other Divisions of DIOS and the UN Board of Auditors; the status of recommendations as of 31 December 2023; and any systemic trends noted in investigations completed in 2023.

Based on these considerations, the Division did not identify material weaknesses in the governance, risk management, or control processes at UNRWA that would seriously compromise the overall achievement of the organization's strategic and operational objectives. However, the audits did identify certain governance, risk management, and control practices that required management attention and improvement.

DIOS contributed to safeguarding and protecting organizational integrity

The Investigations Division investigated 32 cases and issued 38 reports relating to 42 allegations of misconduct within the Agency. In total, 238 cases were opened across the Agency in 2023 and 241 reports were issued. Cases investigated pertained predominantly to alleged instances of corporal punishment, breaches of neutrality, and fraud, theft and other losses to the Agency.

The investigation of allegations of sexual misconduct continued to be a priority and Investigation Division established a Sexual Misconduct Investigations Unit in April 2023. The Unit is dedicated to centralizing and investigating all sexual allegations across the Agency to support the Agency's zero-tolerance policy towards such allegations.

The Division also established a specialist Neutrality Investigation Unit in 2023 to respond to the increasing number of allegations in this area. DIOS Investigations Division (ID) has also continued to focus on providing improved oversight and guidance in relation to decentralized investigations conducted by Field Office investigation teams. The Senior Field Investigations Support Officer provided vital assistance to Field Offices in reviewing and significantly reducing the case backlogs.

However, concerted action is required to improve the timeliness of investigation work and achieve the key performance target of completing all investigations within an average timespan of 230 days. In 2024, DIOS will recruit additional staff to assist with neutrality investigations and will also commission an independent evaluation of investigation activities across the Agency to identify scope for improving and streamlining all its investigation work.

Way forward

DIOS will face another very challenging year in 2024 and as the crisis in Gaza continues to unfold it must be ready to respond to new risks by flexing its workplans when necessary. The Department must also contribute to several initiatives arising from the final report of the Independent Review Group chaired by Ms. Catherine Colonna. Key recommendations made by the review include:

- Strengthening internal oversight capacity, especially in DIOS and the Ethics Office.
- Expanding the reach and presence of DIOS in UNRWA field operations.
- Creating a Neutrality Investigations Unit with international staff; and
- Implementing periodic evaluations of DIOS.

DIOS is committed to implementing these recommendations and some actions are already on the way. Plans to fully centralize neutrality investigations work under DIOS's control will be put forward in 2024, and in collaboration with the ACIO, DIOS will commission an external evaluation of the efficiency and effectiveness of its investigation work and use the results to further improve its investigation policies, procedures and performance.

Implementing revised Global Professional Internal Audit Standards will require major effort from the Internal Audit Division in 2024 and may require consideration of some changes to the DIOS charter. To enhance transparency, DIOS has also committed to publishing all Internal Audit reports from June 2024 onwards.

The work plan for 2024 includes critical oversight assignments and activities of strategic importance aligned with the Agency's strategic objectives and higher priorities emanating from the DIOS Strategic Plan for 2023-2025 and risk assessment. An audit of the emergency procurement procedures in place for Gaza is currently underway and the evaluation team continues to conduct its rapid real-time evaluation of the ongoing emergency response.

The department is also prioritizing recruitment actions to fill critical staff vacancies as it has been operating without a permanent Director since August 2023, and as of May 2024, two of the three Chiefs of divisions (Evaluation and Internal Audit) were also vacant. DIOS is aiming to return to a full complement of staff by September 2024 and is grateful for additional financial support received from some donors. However, the loss of project funding from a major donor may lead to the termination of some existing posts in 2024.

I. Introduction

Mandate of DIOS

1. In accordance with Organization Directive (OD) 14, the Internal Oversight Charter, this report provides an account of the activities of the Department of Internal Oversight Services (DIOS) in 2023.
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 investigations.
3. DIOS endeavours 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 assurance and advice on 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.

Operational Independence of DIOS

4. The institutional arrangements for ensuring the operational independence of DIOS are elaborated in OD 14, which was enhanced in 2020, and include, inter alia, the following:
 - Enhanced independence and objectivity of DIOS and its Director through, among other things, a non-renewable six-year contractual term for the Director;
 - Alignment of UNRWA oversight functions with professional norms and standards;
 - Clarity on the scope of work, authorities and responsibilities of the Department and its Director;
 - Clarity on the reporting and advisory relationships of the Director of DIOS with the Commissioner-General, ACIO, and the AdCom of UNRWA; and
 - The publication of evaluation reports and audit results on the UNRWA website and an enhanced policy on disclosure of internal audit reports to Member States.
5. During 2023, DIOS did not encounter any undue influences on or impairments to its operational independence in discharging its work.

Professional standards and governance framework

6. DIOS adheres to international professional standards for the conduct of its audits, evaluations and investigations, and engages actively in the United Nations system-wide professional networks, including:
 - Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions (RIAS);
 - United Nations Evaluation Group (UNEG); and
 - United Nations Representatives of Investigation Services (UN-RIS).
7. DIOS obtains advice and guidance from the UNRWA Advisory Committee on Internal Oversight (ACIO), an expert advisory panel which assists the Commissioner General in respect

to the Agency's internal oversight and ethics functions, external audit matters, and the financial reporting, risk management and internal control processes of the Agency.

8. The governing framework for the Department of Internal Oversight Services is contained in the following key documents:
- [Organizational Directive 24, Terms of Reference for the Advisory Committee on Internal Oversight](#)
 - [UNRWA Investigations Policy 2021](#)
 - [UNRWA Evaluation Policy 2022](#)
 - [Guide to conducting investigations](#)
 - [Evaluation Manual](#)
 - [Audit Manual](#)

Staffing

9. The Department has 32 staff positions, including 25 funded through the Agency's regular budget and 7 temporary positions funded through donor projects. These positions include 16 international and 16 national roles. DIOS also complements its capacity with external consultants engaged to conduct specialized tasks for DIOS, mainly evaluation activities.

Table 1: DIOS staffing at end of December 2023

DIOS Divisions	Regular Programme Budget			Temporary			Total Posts
	Male	Female	Vacant	Male	Female	Vacant	
Director Office	0	1	1	0	1	0	3
Internal Audit	1	5	4	0	0	1	11
Evaluation	1	2	0	0	1	0	4
Investigations	4	3	3	1	3	0	14
Total	6	11	8	1	5	1	32

The breakdown of staffing by grade is as follows:

- Director's Office, 1 D2, 1 G13, 1 G11;
 - Internal Audit Division, 1 P5, 3 P4, 4 G17, 2 G15, 1 JPO;
 - Evaluation Division, 1 P5, 1 P4, 1 P3, 1 G17; and
 - Investigations Division, 1 P5, 4 P4, 3 P3, 1 G17, 1 G15, 1 G14, 2 G12, 1 G08.
10. Where appropriate, DIOS auditors, investigators and evaluation officers possess relevant international certifications and have a wide range of experience. Staff members participated in continuing education and professional development activities to develop skills and maintain professional certifications.

Resources

11. As of the end of December 2023, DIOS programme budget expenditures amounted to USD 2.601 million as shown in table 2 below.

Table 2: 2023 Budget expenditure (USD) by functional area and categories

2023 expenditure	Investigation	Internal Audit	Evaluation	Director	Total
Staff costs	747,161	833,580	428,766	333,723	2,343,229
Consultancies	3,913	-	82,532	-	86,446
Travel	2,541	13,141	25,659	20,463	61,804
Training	560	2,551	2,677	337	6,126
Software, equipment	33,573	60,000	91	10,218	103,881
Total	787,748	909,272	539,725	364,741	2,601,486

12. As of the end of 2023, DIOS had 32 staff positions of which 16 were filled with female staff members and 7 with male staff. However, there were 9 vacant positions at year end most of which were in IAD. The Director post was also vacant from the end of August 2023. The high number of vacancies impacted on DIOS performance across 2023.
13. A summary of the activities and achievements of each division within DIOS is provided in the following chapters of this report.

II. Evaluation Division

Overview

14. The work of the Evaluation Division is guided by the UNRWA Evaluation Policy, and a strategy for the period 2023-2025 which sets out three strategic objectives for the evaluation function. The Division commissions, manages, and conducts independent evaluations guided by a six-year evaluation work plan designed to complement the Agency's evidence needs across the 2023-28 strategic period.
15. The Division is also responsible for overseeing and providing guidance to the Agency's decentralized evaluations in HQ departments and field offices. In a typical year, the Division manages around 2 centralized evaluations and supports around 3 decentralized evaluations.

Evaluation Resources

16. Evaluation Division staff resources included two regular budget international positions, including a P5 chief and P3 evaluation officer, and one national officer based in Gaza. This was complemented with non-staff funding to support evaluation consultancies, staff training and research tools. Donor funding enabled P4 level consultancy support through the first half of the year, and starting in November 2023, a 364-day temporary appointment P4 senior evaluator.
17. Evaluation resources have grown slightly over recent years partially through donor contributions but remain considerably below the target of 0.5% of expenditure expressed in the 2022 UNRWA Evaluation Policy and considered a benchmark for UN system agencies. Following a 2014 assessment of UN evaluation functions, the Joint Inspection Unit (JIU) suggested system entities allocate between 0.5% and 3% of resources toward evaluation. Owing to funding constraints, UNRWA devotes only the equivalent of 0.07% of its expenditure to the DIOS evaluation function.

Centralized Evaluation Activities

18. The 2023 work plan for evaluation foresaw work on two central evaluation projects and the finalization of several projects initiated in 2022. Following the events of October 2023 and the subsequent crisis in Gaza, evaluation staff resources pivoted to provide real time evaluative support to UNRWA. Consequently, target dates for some original deliverables were shifted to 2024 and new tasks were agreed after a consultative process between DIOS and the Agency's Executive Office. Table 3 shows the Division's main projects and their status as of 31 December 2023.

Table 3: 2023 Evaluation Division activities

2023 central evaluation work plan	Status
Emergency Appeals for the oPt and Syria Regional Crisis	Report published
UNRWA support to vulnerable children in Gaza funded by Islamic Relief USA, 2015-2021	Report published
Joint Evaluation and Audit of the Gender Equality Strategy	Report published
Evaluation Management Manual	Published
Professional development workshop for Evaluation Network	Finalized
Synthesis of lessons from post-conflict analyses	Finalized
Education Programme Reform Evaluation	Reporting 2024
Synthesis Review of 2016-2022 Evaluations	Reporting 2024

Real time review emergency management response structures and coordination	Phase1 complete, Phase2 ongoing
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19. In 2023, final reports were issued for three central evaluations:

- The Evaluation of the UNRWA Emergency Appeals 2016-2021 was completed early in 2023. Multiple results briefings were held with staff and donors, including with the Sub-Committee of the Agency's Advisory Commission. Results summaries in [English](#) and [Arabic](#) - a new communications product serving to bolster stakeholder engagement with evaluation results – were published along with the [final report](#).
- A **joint evaluation and audit of the Gender Equality Strategy 2016-2022** was led by the Evaluation Division and provided a series of evidence-based results products to the Agency throughout 2023 to inform the development process of the UNRWA Gender Strategy for 2023-2028. A [final report](#) and results summaries in [English](#) and [Arabic](#) are published on the Agency website. To support evaluation findings uptake, the Division has participated in joint presentations with the Gender Section to field offices.
- A project evaluation of **UNRWA support to vulnerable children in Gaza funded by Islamic Relief USA, 2015-2021** was also completed. DIOS supported the Gaza Field of Operations in leading in the management of this commissioned evaluation, mentoring their staff for future decentralized evaluation management. The [final report](#) and [English](#) and [Arabic](#) summaries are published.

20. Additionally, the Division managed several other key projects that will be completed in 2024. These include a commissioned evaluation of the Agency's implementation of the **2011 Education Programme Reform Strategy, a synthesis on 2016-2022 central and decentralized evaluations, and real time reviews of the Agency's emergency response management for Gaza.**

- Field missions and research for the Education Programme Reform evaluation were completed in 2023 however progress was delayed given the West Bank strike action and complexities in completing missions as planned in Syria and Gaza. Reporting will be completed in quarter two, 2024.
- A synthesis review of central and decentralized evaluations of the Agency's work conducted since 2016 will report on patterns in findings and recommendations, as well as trends on the coverage and quality of evaluation activities and will be available in quarter two, 2024.
- Division staff started work on rapid, real-time operational reviews of the Agency's emergency response to the war in Gaza in November 2023, following a request from the Agency's Executive Office. The real time reviews are serving a dual purpose: (i) to capture lessons being learned given the extraordinary context and distinctive operational environment shaping UNRWA's response, and (ii) to provide insights on operational challenges and actionable feedback to management.

[Decentralized Evaluation Activities](#)

21. Aligned with strategic priorities, the Division also prioritized initiatives to strengthen the Agency's decentralized evaluation function, focusing in 2023 on strengthening the normative framework for evaluation management and the capacity of Agency staff working in project management and results-based management roles. Funding from the Swiss Agency for Development and Cooperation obtained in 2022 was instrumental to the Division in achieving the following results:

- The publication of a new decentralized [evaluation management manual](#). Developed through a collaborative process with the UNRWA Evaluation Network, the manual is tailored for UNRWA project and programme support staff and provides step-by-step guidance and tools for managing a decentralized evaluation from planning and budgeting through

reporting and use. Donor funding provided external consultancy services to produce this critical tool.

- Delivery of a two-day professional development workshop for Network members in May 2023. The Division convened project management and programme support staff from across the fields of operation and HQ departments for a peer-to-peer exchange on evaluation management and to further staff knowledge and skills in applying the new manual.
22. Outlined in table 4, three decentralized evaluations were conducted in 2023, managed by Jordan and Lebanon fields. The Division provided technical support to the staff managing these projects, quality assured key products and participated on the Evaluation Reference Groups for each project.

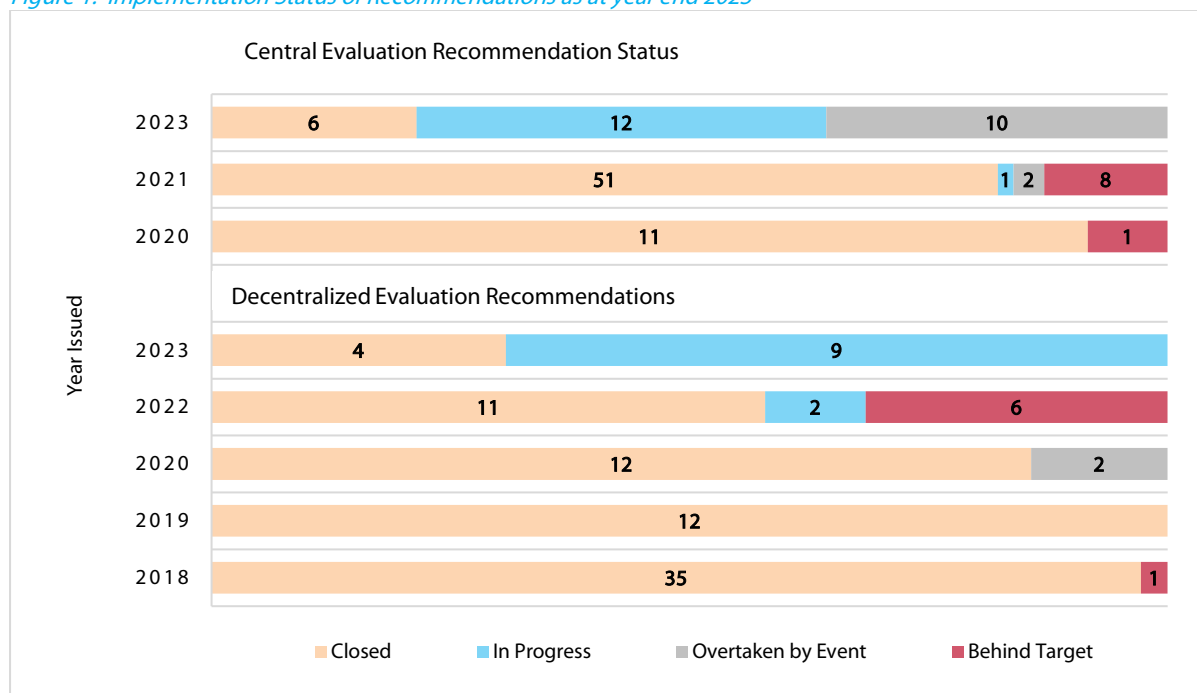
Table 4: 2023 Decentralized Evaluation activities relative to initial work plan

Evaluation Project	Status
Final Evaluation of MADAD III Support in Lebanon and Jordan	Report Published
Project Evaluation of Replacing Rented Schools at Zohour.	Report Published
Mid-term Evaluation of Water Access, Health and Education Transformation (WAHET) funded project for Lebanon	Finalized, not published

Status of Evaluation Recommendations

23. Recommendations are issued to the Agency through central and decentralized evaluations, at which point the Agency either agrees upon a plan of action for addressing the recommendation or rejects it. Across the three central and two decentralized evaluations completed in 2023, one recommendation, emanating from the project evaluation of programme support to vulnerable children in Gaza, was rejected by the Agency.
24. The Agency also agrees on timescales for the implementation of recommendations. The length of time required to implement a recommendation depends on the complexity of the issue being addressed and the resources required to support any necessary actions. As such, some recommendations may take a considerable amount of time to implement, while others can be resolved quickly.
25. In 2023, 15 evaluation recommendations issued through centralized evaluations were due for closure, related to 4 centralized evaluations conducted between 2021 and 2023. Of these recommendations, 8 were owned by the Gaza field and related to specialized project-funded programming for orphans and children with disabilities. These recommendations have been closed, recorded as '*overtaken by events*.' This classification is used by DIOS when unexpected contextual changes leave the recommendation no longer relevant or practical for the Agency to implement. Given the crisis in Gaza, all of the recommendations issued to Gaza through the 2023 evaluation of the project for vulnerable children have been closed, however the findings and recommendations will flow into future synthesis work and relevant evaluations. Figure 1 presents an overview of recommendations issued through central and decentralized evaluations since 2018. All evaluation recommendations issued prior to 2018 have been closed.

Figure 1: Implementation Status of Recommendations as at year end 2023



26. Of the remaining 7 central evaluation recommendations, 5 (71 per cent) were implemented and closed by their 2023 target date, while 2 (29 per cent) remained under implementation. Actions not yet implemented related to improvements suggested to UNRWA's accountability mechanisms and work on disability inclusion, with delays largely due to financial and human resources constraints.
27. DIOS also tracks and reports on the implementation rate of decentralized evaluation recommendations. In 2023, 56 per cent were implemented on or prior to their target date. Of those still ongoing, one pertained to infrastructure improvements for a school in Jordan, another required training of field-level education staff which is partially completed. The others involve work on vulnerability assessments of Palestine refugees in Jordan and Lebanon fields including of Palestine refugees from Syria, ex-Gazans and Palestine refugees from Iraq.
28. See annex 1 for a detailed list of evaluations with recommendations status as of December 2023.

[Evaluation Division 2024 Work Plan](#)

29. The Division's work plan is guided by the six-year evaluation work plan defined for the Agency's 2023-2028 strategic period. The six-year plan includes between 2 to 3 evaluation topics per year and on an annual basis, DIOS consults with Agency managers and uses internal analyses to confirm a final annual work plan.
30. In 2024, the Evaluation Division proposes to carry out central evaluations of the Relief and Social Services and Infrastructure and Camp Improvement Programmes, as well as to continue work on a real time review of the Agency's humanitarian response to the Gaza conflict.
31. Four decentralized evaluations are planned: i) health services in Lebanon, ii) the Human Rights, Conflict Resolution and Tolerance curriculum, iii) the Infrastructure and Camp Improvement Programme activities in Jordan and iv) the mid-term evaluation of the project "Creating Training and Employment opportunities for Palestine Refugee Youth in Lebanon".
32. DIOS will mentor staff managing these projects and will continue to prioritize its technical support and leadership to the Evaluation Network community-of-practice.

Evaluation Division Performance

33. The Division uses a results framework to monitor and report on its performance across the three strategic outcomes outlined in the 2023-25 Department Strategy. Key indicators measure trends in the adequacy of evaluation capacity, coverage, and quality and are provided in Annex 2.
34. The Division coordinates quality assurance (QA) for both centralized and decentralized evaluations. The process has been significantly strengthened since 2020, with the development of a new manual and detailed templates and accompanying guidance helping to improve consistency of assurance work and enabling QA activity to be undertaken independently of DIOS support if necessary.
35. Formal and informal evaluation training and mentoring is also undertaken, with internal capacities benefitting from the Evaluation Network. All of this work is helping to foster a stronger evaluation culture across the Agency, which in turn is building a more conducive institutional environment for both undertaking and using evaluation. Most reports comfortably met quality assurance standards for evaluations within the UN system, but one decentralized project report (Mid-term Evaluation of WAHET project) failed to meet basic standards and was not published.

III. Internal Audit

Overview

36. The Internal Audit Division (IAD) undertakes independent and objective internal audits (assurance) and advisory assignments aimed at improving the effectiveness and efficiency of UNRWA operations, ultimately supporting the Agency deliver its mission and objectives.
37. The IAD work is guided by the DIOS Audit Manual, which is aligned with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors (IIA), the global authority for internal audit professionals worldwide. An external quality assessment of IAD was completed in December 2022 and confirmed that IAD 's practice "Generally Conforms" to the IIA standards, which is the highest level of the three possible assessments.
38. The results of the external quality assessment were shared with relevant stakeholders in the Agency and activities have been initiated to address the recommendations and improvements identified by the IIA quality assessor. For example, in response to the recommendation to increase the focus on governance themes, in 2023 IAD conducted a review of the way in which Jordan Field Office manages the risks associated with the operations of Community-Based Organizations in Jordan.

Staffing and Resources

39. During 2023, IAD had 11 staff posts (1 P5, 3 P4, 4 G17, 2 G15, 1 JPO) of which 5 posts were vacant at year end. Four posts were funded by the regular programme budget, and one temporarily funded post.
40. Expenditure during the year amounted to \$909,272 of which \$833,580 related to staff costs and \$75,692 to software and equipment, travel and training.

Activities in 2023

41. A documented assessment of UNRWA's risk universe determines the priorities of internal audit activity, consistent with the organization's goals. In 2023, IAD also carried out a detailed IT risk assessment as a preliminary step in planning future IT audit coverage. The IAD continues to adopt agile principles to provide more real-time advice to clients which has been well received and allows IAD to respond swiftly to any new risks identified during the planning of individual assignments. This was essential during 2023 as IAD faced several challenges and needed to be able to respond effectively to the new risks arising from the outbreak of conflict in Gaza at a time when it faced depleted staff resources.
42. The outbreak of the conflict in Gaza led to the postponement or early termination of planned activities on the administration of the Provident Fund Secretariat in Gaza and on the planned audit of food distribution within Gaza Field Office. These activities will be rescheduled when circumstances allow.
43. The almost 50% vacancy rate experienced by IAD in 2023 including the departure of the Senior Auditor (IT Focus) during the year also required IAD to curtail some of its planned assignments. In 2023, IAD completed seven planned assignments. These included four audits, two advisory assignments, and one outsourced audit. A summary of the completed IAD work plan is presented in Annex 3.
44. The IAD has made good progress against the strategic objectives set out in DIOS strategic plan 2023-25 and the commitments set in the Internal Audit Plan for 2023 to: enhance the coverage of the audits for more relevant impact; introducing new and alternative procedures to improve the quality and consistency of the audit work with due consideration of relevant IT general

controls (ITGC) and application controls; Implementing alternative approaches by incorporating key data analytics, in particular in the planning phase, to identify trends and characteristics to facilitate the audit process; and continuing to collaborate with other DIOS divisions. IAD have also collaborated and interacted with external oversight bodies such as the UNBOA and the JIU.

45. In 2023, the IAD continued to carry out its assignments in line with the organization's strategic priorities and had tangible and immediate impacts on the management of the highest risks to the Agency's reputation and operations. Summaries of IAD's activities in 2023 are set out below:

- **Audit of the Screening Process against the UN sanction list** focused on assessing governance, risk management and internal controls of the screening process including the Standard Query Language (SQL) based algorithms deployed to semi-automate the process. The audit was completed in early 2023 and recommended Protection Division improve the screening process by enhancing the Standard Operating Procedures, conducting a risk assessment to validate the adequacy of coverage of screened datasets, and reviewing the effectiveness of algorithms used in the screening process. [Summary audit results](#)
- **Audit of Provident Fund Humanitarian Repayable Withdrawals at LFO & HQA.** The audits focused on the extent of identified control deficiencies in the Provident Fund Humanitarian Repayable Withdrawals (PFHRW) process and the potential risk of wider misconduct by staff misrepresenting the need for the loans. This report identified widespread weaknesses and helped management strengthen the internal controls and the relevant policies and procedures in place for administering PFHRW. In particular, IAD recommended immediate actions by the PFHRW Committees to ensure compliance with the relevant rules and regulations and further recommended that the PFS take immediate actions to mitigate the risk of fraud and to assess the extent of fraud which may have arisen due to the serious control weaknesses identified by IAD during the audit. [Summary audit results](#)
- **(Advisory) Review of Fuel management in LFO** – DIOS initially planned an audit of fuel management procedures to address the heightened risks related to fuel management in LFO arising from the deteriorating economic situation and ensuing scarcity of commodities. However, a gap analysis conducted by LFO and the development of a revised Fuel Management Standard Operating Procedure (SOP) in June 2021 led IAD to revise the scope of this assignment to focus on the adequacy and sufficiency of the new SOP so that LFO could further enhance internal controls and monitoring over the fuel management process.
- In line with DIOS strategic plan 2023-25, IAD completed a **risk assessment of the Community Based Organizations (CBOs) for the Jordan Field Office.** The results of the risks assessment will be used to support JFO management in developing a response plan and will also feed into the overall Agency-wide risk assessment which forms the basis of the IAD's risk-based audit plan.
- The **(Advisory) Interim review of the Relief and Registration Information System (RRIS) upgrade project** provided the Agency with valuable observations regarding the project management of the implementation and rollout of the eUNRWA platform and the supporting operational processes designed to modernize the legacy RRIS system. This system is used by the Agency to maintain a total of approximately 6.6 million registered persons across its five fields of operations.

46. In addition, several other assignments remain in progress and will be completed in 2024:

47. The Division is supporting the efforts of the Digital Information & Technology Innovation Department (DITID) to enhance the Agency's information security posture following a significant increase in the number of cyber-attacks against UNRWA web applications. More specifically, in December 2023 a **Vulnerability assessment on UNRWA website & network**

penetration testing was outsourced to the UN International Computing Centre (UNICC) to scan and evaluate 40 UNRWA Web Applications and provide DITID test reports to fix the identified (critical, high or medium) vulnerabilities. The completion of the testing and issuance of the consolidated report is expected in the second quarter of 2024.

48. The **Audit of cash assistance at Jordan Field Office** aimed at assessing the effectiveness of the internal controls over the different streams of cash assistance which JFO provides to the registered Palestine beneficiaries in Jordan. In line with our agile methodology, this assignment is delivered in sprints; the first sprint focused on JFO preparations for replacing the services of the WFP with the U-Wallet platform for more efficient transfer of cash to beneficiaries. The ongoing second sprint focuses on the cash distribution processes.

Audit of low value procurement – Phase (Sprint) 1 analysed the Agency wide trends over the low value purchases (equal to or below US\$ 10K) in 2022 while Phase (Sprint) 2, which is currently in the reporting phase, included testing of sampled Low Value Purchase Orders generated by the Jordan Field programmes and units. IT audit tools were used to analyse the low value purchase orders for the year 2022 to identify the population and to select testing samples.

49. Collaboration with the other oversight bodies
- Based on the approach agreed with the United Nations Board of Auditors (UNBOA), DIOS facilitates the external audit of Microfinance Department's (MD's) Financial Statements (FS) so that they can be consolidated with UNRWA FS. The audit is outsourced to an independent service provider and IAD monitor and assess the quality and the reliability of the results of the audit in collaboration with the UNBOA.
 - In collaboration with the Evaluation Division, IAD contributed to the **evaluation of the Gender Equality Strategy 2016-22**, in particular, in the areas concerned with the GES governance structure, risk management and monitoring mechanisms.

Status of recommendations

50. The IAD continues to follow-up the implementation of audit recommendations in collaboration with the Evaluation Division and consolidates the results. Progress is monitored every six months. This helps streamline engagement with UNRWA management and improve the efficiency of DIOS practices. Overall, IAD is satisfied with the rate of implementation of its recommendations.
51. Revised performance indicators were adopted in 2023 to track the progress of implementation of recommendations which considered the timeline agreed by management and the DIOS. The new indicators facilitate a more accurate assessment of the level of management commitment to implement recommendations, as they take account of the time and financial resources required to implement a recommendation.¹
52. A total of 34 audit recommendations, emanating from 7 audits conducted in 2022 and 2023 were due for closure in 2023. Out of those recommendations, 26 were closed in 2023, of which 25 (74 percent of all due for closure in 2023) were completed on or before the agreed target date. One recommendation (2 percent of all due for closure in 2023) was completed beyond the agreed target date.
53. Amongst the recommendations implemented on the agreed target date were important changes, recommended in 2023, pertaining to the screening processes (i.e. screening of personnel, donors, private and implementing partners, vendors and beneficiaries), oversight of

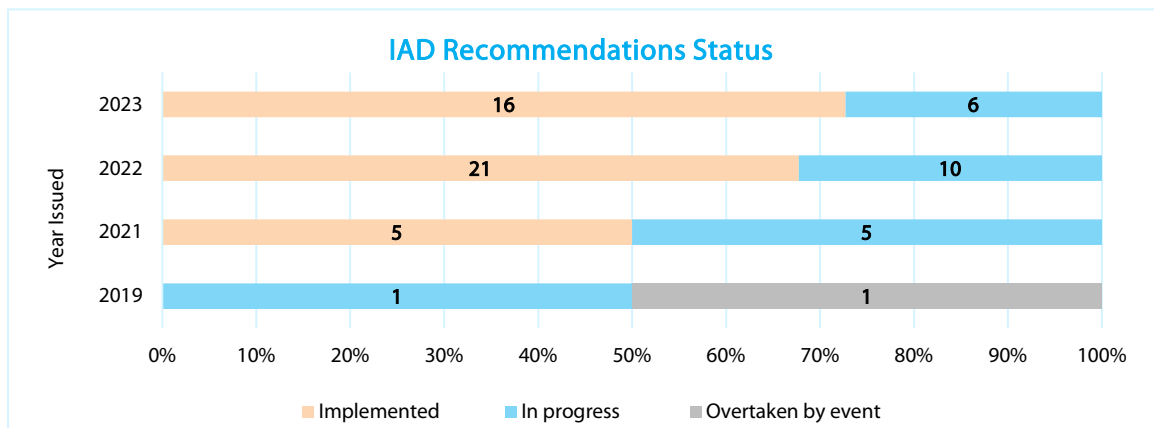
¹ Previously all recommendations were issued, monitored and reported with a 2-year implementation target date

Provident Fund Humanitarian Repayable Withdrawals, and the documentation of construction verification.

54. At the end of the reporting period, implementation of 8 recommendations (24 percent) due for closure in 2023 were still in progress, although more than half (5 out of 8) of those were issued in 2022. Whilst management plans were in place to implement all the outstanding recommendations, DIOS were informed that delays were encountered due to resource constraints and the time required to roll out wider changes that also encompass audit recommendations.

55. Figure 2 presents the status of IAD Recommendations as of 31 December 2023;

Figure 2: IAD recommendations status as of 31 December 2023



IAD Performance

56. There are several key performance indicators (KPI) and targets for the Internal Audit Division. In 2023, the main KPIs included a target to produce between 10 to 12 reports, to publish summaries of all audit reports, and to complete the final review of all reports within 2 weeks of the report issuance.

57. In 2023, IAD was able to complete 7 audit assignments. However, the division did publish a summary of all its audit reports in line with its KPI, 60 percent of which were finalized within 2 weeks of issuance. A summary of performance against the KPIs is at annex 5.

58. The almost 50 percent vacancy level experienced in 2023, and the unforeseen departure of the Senior Auditor (IT Focus) were the main reasons for the shortfall in the number of the reports produced. The crisis in Gaza also led to the deferral of 3 planned assignments.

IV. Investigation Division

Overview

59. The responsibilities for the Investigations Division (ID) are contained in *Organizational Directive 14* dated October 2020. ID responsibilities include in summary:
- Strengthening accountability through the investigation of alleged misconduct in UNRWA;
 - Review and assessment of allegations and complaints, and management in a centralized Case Management System;
 - Providing technical advice, guidance and training to staff required to carry out investigations supervised by Field and Departmental Directors; and
 - Administering a process of quality assurance by initiating reviews of investigations conducted by other HQ Departments and Field Offices.
60. Investigation work is carried out in conformity with the Uniform Guidelines for Investigations which outline the fundamental standards for investigations in the United Nations. The DIOS Guide to Conducting Investigations (2021) provides practical guidance to investigators and includes information on investigative techniques, methods and procedures which also reflects UN best practice. The nature of investigations performed under these guidelines are administrative and not criminal. Where criminal activity is identified UNRWA may refer the cases to the local national authorities for criminal prosecution.
61. When an allegation of misconduct or other wrongdoing is received the investigation division carry out a preliminary assessment of the evidence and an Intake Committee determines whether there is sufficient evidence to warrant an investigation. DIOS operates a Central Intake Unit at Headquarters Amman, and Intake Committees are also held by each Field Office under the responsibility of the FO Director.
62. When an allegation is predicated for investigation, the case is allocated to an investigator to establish the facts and conclude whether there is sufficient evidence to substantiate that misconduct has occurred. DIOS does not make a legal determination about whether the established facts legally amount to misconduct. All investigation reports which substantiate allegations of misconduct are referred by DIOS to the relevant authorising officer, who will make the necessary legal determinations and apply sanctions. Only the Commissioner-General has the authority to impose a sanction of summary dismissal.

Investigations Resources

63. As of 31 December 2023, the Investigations Division comprised of 14 posts as summarised below:
- 6 international posts: 1 P5 Chief of Investigations, 1 P4 Senior Investigator, 1 P4 Senior Investigator -SMIU (temporary project funding), 1 P4 Senior Field Investigations Support Officer, 1 P3 Intake Officer and 1 P3 Investigations Officer (temporary).
 - 5 area staff posts: 1 G17 Investigator (Acting), 1 G14 Investigations Analyst, 1 G12 Investigations Associate, 1 G12 Investigations Assistant (limited duration contract) and 1 personnel on a complementary contract: G8 Daily Paid Investigations Assistant.
 - 3 vacant posts
64. Investigations Division expenditure in 2023 amounted to \$787,748 of which \$747,161 related to the staff costs and the remaining \$40,588 to consultancies, travel, training and software and equipment.

Investigations managed by DIOS Investigation Division

65. In 2023, to fulfil the mission and scope of work, ID opened 62 investigations, closed the investigation of 32 cases, and issued 38 investigation reports relating to 42 allegations of misconduct within the Agency. The Division completed complex cases of serious misconduct including:

- Failure to comply with professional standards implicating numerous UNRWA staff members who obstructed work by closing its compound, effectively preventing other UNRWA personnel from accessing the premises and continuing crucial work functions. ID found sufficient evidence to confirm personnel violated standards of conduct.
- Medical negligence that allegedly contributed to the death of a patient at an UNRWA hospital. DIOS found that the allegations were substantiated and subsequently drafted an advisory memorandum to summarize key observations and recommendations to help improve the internal controls over operations at the hospital in question.
- Sexual Exploitation and Abuse (SEA) of a minor who attended an UNRWA school. ID interviewed multiple parties, conducted a scene examination, reviewed CCTV footage, analysed various statements and forensic reports taken in a parallel criminal investigation and prosecution of the Subject by local authorities. The allegations were not substantiated, and the implicated staff member was also acquitted of all criminal charges.
- Three cases of reported corrupt practices by UNRWA personnel, resulting in a loss of approximately \$US 13,000\$ to the Agency. The investigation's findings substantiated collusive and fraudulent practices.

66. Figure 3 below reflects a breakdown of DIOS ID cases in 2023.

Figure 3 - DIOS ID Cases in 2023

HQ	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)	18	2	0	0	3	0	2	1	0	9	3
Cases Opened	62	2	3	0	28	2	2	3	1	9	40
Cases Closed	32	2	1	0	4	2	2	4	0	3	24
Currently Open	48	2	2	0	27	0	2	0	1	15	19

Age of Currently Open Cases (Average Days)	394	Age of Closed Cases (Average Days)	332	Percentage of Cases Closed within 6 Months	22%
--------------------------------------------	-----	------------------------------------	-----	--------------------------------------------	-----

67. As shown above, 62 complaints, containing 89 separate forms of misconduct, were predicated for investigation in 2023. In contrast, only 21 complaints were initiated for investigation in 2022. This reflects an almost three-fold increase in the number of investigations opened by ID in a single year. DIOS considers that this increase is attributable to two main factors:

- a) A significant increase in reports of alleged breaches of neutrality across the Agency. It is noted that in September 2022, March 2023, and November 2023, two external organizations issued four reports alleging neutrality breaches by UNRWA personnel. Most of the allegations implicated GFO staff members. The 2023 GFO neutrality cases (25 in total) were referred to DIOS ID for investigation, contributing to the increase in the number of investigations opened in 2023; and
- b) Approximately 20 cases of failure to comply with professional standards were predicated for investigation relating to actions committed by WBFO personnel in October 2022 and during

strike action in 2023. These cases were overseen by DIOS from HQ Amman to avoid any perceived potential or apparent conflict of interest had the cases been investigated by WBFO personnel.

Neutrality Investigations Unit

68. Given the increasing number of alleged breaches of neutrality, DIOS ID established a Neutrality Investigations Unit (NIU) in October 2023. NIU is currently operating with two personnel under temporary appointment. In 2023, The Unit conducted 34 assessments of breach of neutrality allegations received from across the Agency and is currently undertaking 28 neutrality investigation cases. The Unit also plays a key role in providing technical guidance to Field Offices regarding neutrality investigations.

Central Intake Unit

69. In 2020, DIOS established a Central Intake Unit (CIU) to assess all the allegations of misconduct which it received. The CIU carried out 210 intake assessments of misconduct allegations received in respect of HQ locations, Lebanon, Syria, West Bank and Gaza but was unable to conduct assessments of Jordan Field Office allegations (due to staffing limitations and the high volume of allegations) so a CIU representative attended all JFO intake committee meetings to provide technical guidance and advice to the JFO intake committee. The CIU will assess JFO allegations when the unit is fully staffed.

Sexual Misconduct Investigations Unit (SMIU)

70. The SMIU was established on 31 March 2023 and played a key role in developing SEA and sexual harassment (SH) policies and procedures for UNRWA's Field Offices and the Agency more broadly. This included:

- i. Reviewing draft standard operating procedures (SOP) for the management of SEA allegations.
- ii. Updating the Agency's SEA policy and Management of SEA allegations at the UNRWA flowchart; and
- iii. Making formal submissions regarding the revision of UNRWA's SOP on SEA Complaints Receipt and Management Process.

71. Five allegations of Sexual Misconduct were received and predicated for investigation in 2023. Three investigations were completed during the year.

DIOS Support to Field Office Investigations

72. In addition to the central team of investigators based in DIOS, each Field Office has its own team of investigators who report to the Field Office Directors. DIOS ID provides substantial support to the Field based investigation teams.

73. At the end of 2023, Field Office investigation Units comprised 19 posts and were staffed by 16 investigations personnel. The local investigation teams are also supplemented by ad-hoc "*part-time investigators*", who are staff members with other core functions tasked to assist with Field Office investigations of low-level allegations.

74. During 2023, ID provided investigation training to investigators and part-time investigators in the Lebanon Field Office (LFO), Syria Field Office (SFO), GFO and WBFO. The training focused upon developing their professional skills in interviewing witnesses and subjects, evidence collection, and drafting investigation reports. Participants demonstrated a strong willingness to learn best practices. DIOS also arranged workshops and presentations to introduce key investigation topics and give Field Investigation Staff an opportunity to discuss and deliver presentations on key issues.

- 75. The DIOS Senior Field Investigations Support Officer also carried out a detailed review of ongoing decentralised investigations in each Field Offices which resulted in the closure of many aged cases and significantly reduced the backlogs, particularly in the Syria Field Office.
- 76. DIOS has continued its efforts to improve the quality of Field investigations and conducted several field support missions in 2023. However, due to unexpected tensions across the region and associated security concerns, missions to SFO, LFO, GFO and WBFO were suspended from October 2023. Nonetheless, during the year, DIOS participated in several witness interviews relating to field office cases to assess the quality of the interviews and offered recommendations and advice on how to streamline procedures without compromising the integrity of the investigation. Furthermore, DIOS provided feedback on its detailed review of a sample of Field investigation reports, and shared template investigation reports for each type of misconduct to guide and help improve the quality of field investigation work.
- 77. Given that decentralized investigations are carried out locally under the authority of Field Directors, risks still exist which DIOS cannot fully control. For example, by virtue of their location and reporting lines, local investigation teams lack complete independence from local senior management and may face conflicts of interest in dealing with staff who are their superiors.

Agency-wide Investigation Activities in 2023

- 78. In addition to those investigations handled centrally by DIOS ID, many more cases are currently investigated by Field Office investigation teams.
- 79. In 2023, **658 allegations** were received from 525 complaints. Upon consideration by CIU and Agency-wide Intake Committees, 47% resulted in an investigation being predicated, intake committees declined to predicate investigations in 34% of cases and the remaining 19% of allegations were either recorded for information or suspended, pending the provision of further information which might warrant further investigation.
- 80. Figure 4 provides detailed information on the total number and nature of Agency-wide investigation cases in 2023 (including those cases handled by DIOS centrally).

Figure 4 - Agency-wide Cases in 2023

UNRWA	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)	309	2	0	81	27	15	2	71	11	57	129
Cases Opened	238	2	3	49	47	11	3	40	8	32	117
Cases Closed	242	2	1	62	32	13	2	39	8	40	113
Currently Open	302	2	2	68	42	13	3	72	11	49	133

Age of Currently Open Cases (Average Days)	484
Age of Closed Cases (Average Days)	560
Percentage of Cases Closed within 6 Months	14%

81. In 2023, a total of **238 cases were predicated for investigation**. As shown above, there are many different types of misconduct that warrant investigation. In 2023, failure to comply with professional standards² constituted 39% of the investigations initiated, while corporal punishment and alleged breaches of neutrality each constituted 20% of investigations. Other

² Failure to comply with professional standards falls under the category of ‘other cases’ in Figure 2, which constitutes a large number of the cases opened in 2023 (with 94 such allegations being opened).

allegations were broadly spread across several categories.

Trend analysis

82. Table 5 below shows the number of Agency-wide cases completed, opened, and remaining open for the five-year period 2019-2023.

Table 5 – Trend of cases opened, closed and year-end backlog

Year	New cases	Cases closed	Cases open
2019	282	179	287
2020	172	238	220
2021	212	183	249
2022	225	164	310
2023	238	242	302

83. The 242 investigations closed in 2023 reflects a significant increase from the previous year (164). As noted earlier, the support provided by the Field Investigations support officer to the Field Offices in 2023 played a key role in helping to finalize and close investigations. In particular, the support officer assisted with the review of aged cases (some of which dated back to 2017), assisted investigators write investigations closure memos as well as assisting in the drafting of investigation reports. As a result, the Agency's backlog of open cases decreased, and the number recorded fewer open cases than the previous year for the first time in 3 years.

Performance

84. The performance of investigation work is measured through two key indicators:

- **The length of time taken to issue an investigation report:** the target is to complete all investigations within an average duration of 230 days.
- **The time taken to commence an SEA investigation:** the target is to commence investigations of SEA investigations within 3 months of allegations being reported.

85. While all SEA investigations were started within the target 3-month period and met the performance target, this was not the case for other investigations. The average time taken to complete an investigation significantly exceeded the 230-day target.

86. DIOS centrally managed investigations took an average of 339 days (328 in 2022) to complete and the average completion time across all UNRWA investigations was 562 days (472 in 2022). It should be noted that the time taken to close an investigation is not calculated until the investigation is completed. The action taken to clear the most aged cases in 2023 therefore contributed to an increase in the overall average time taken to close investigations.

87. The time taken to investigate an allegation will mainly depend on the number of resources available for investigation, the complexity of a case, underlying logistical issues and the number of witnesses and their availability. While a timely conclusion is in the Agency's best interests, it is also important that an investigation be thorough and objective and that all reasonable avenues of inquiry are exhausted.

88. DIOS recognises that performance in completing investigations must be improved across the agency and reiterates its commitment to improve performance. Planned actions in 2024 include:

- prioritization of recruitment and on-boarding of additional investigator positions as well as urgent recruitment action to fill existing vacancies.
- closer monitoring of cases by DIOS through a comprehensive case tracker;
- thorough analysis to identify the main reasons for the excessive length of investigations and developing solutions to address the problems and weaknesses identified; and
- exploring ways to streamline the investigation process and reporting without impacting the integrity of investigations.

89. An independent external evaluation of all investigation work conducted within UNRWA will be carried out in 2024 to assist DIOS improve its policies and procedures and to streamline investigations.

Way forward

90. *The capacity of DIOS to investigate breaches of neutrality requires strengthening.* The recent and continuing growth in allegations of breaches of neutrality requires DIOS to strengthen its capacity to respond by centralizing the management of all neutrality investigations and by devoting more resources to this area. Increased donor funding has been made available to enhance DIOS resources in 2024 and DIOS will also work with other internal (e.g. Ethics) and external partners (e.g. OIOS) to address neutrality issues more effectively.
91. *The timeliness of its investigation work can be improved.* DIOS recognizes the importance of meeting the baseline target of 230 days for issuing the investigation report. Therefore, DIOS will focus on further developing the management of cases under investigation. Additionally, DIOS is developing a clear tracking strategy for all cases with an emphasis on reducing backlog cases, which includes systematic and close management of cases under investigation. DIOS will also review the appropriateness of its internal target for the average number of cases each investigator should be expected to clear.
92. *The management and supervision of investigation work should be centralized to a greater degree.* DIOS takes seriously the importance of the accuracy and integrity of the investigation process. In 2024, DIOS identified areas for improvement and developed and implemented various strategies. This included the need for a more streamlined and efficient intake process within the CIU, including the triage of complaints. The current de-centralized approach in Fields can introduce significant delays and inefficiencies.
93. *An independent evaluation of the investigation function will help DIOS identify scope for improvements.* The Investigations Division recommended to ACIO a peer review of the investigation function in 2024, and this was approved by the Advisory Committee on Internal Oversight.
94. *Engaging closely with Field Offices will reduce backlog cases and significantly improve the capacity and technical skills of local Investigators.* In 2024, DIOS will continue to strengthen support to field offices by focusing on enhancing the capacity of field investigator staff and eradicating backlogs. This aims to improve the quality of Field Investigation Office core activities by further strengthening responsiveness to requests for information related to Field Office cases and enhancing technical competency in field investigations. As part of this process, DIOS will commence a digital transformation journey that is aimed at enhancing knowledge about investigation procedure and technical issues, including confidentiality and due process rights. Part of the digital transformation includes establishing a SharePoint workflow to create a more centralized system that allows for greater oversight by DIOS over Field Office cases and intake processes.

V. List of Annexes

Annex 1: status of Evaluation recommendations.

List of evaluation reports with recommendations status by end of 2023				
Evaluation Subject (Year Completed)	Closed	In Progress	Overtaken by Event	Grand Total
Centralized Evaluations	68	22	12	102
Agency's Monitoring and Reporting Activities on the Medium-Term Strategy 2016 – 2021 (2020)	11	1		12
UNRWA Protection Audit Mechanism (2021)	8			8
UNRWA Family Health Team Reform (2021)	8	1		9
UNRWA Medium Term Strategy 2016-2022 (2021)	29	7	1	37
(Review) UNRWA Management of the Emergency Response to the 2021 Gaza-Israel Conflict (2021)	6	1	1	8
UNRWA Emergency Appeals for the oPt and Syria Regional Crisis 2016-21 (2023)	5	12	2	19
UNRWA Support to Vulnerable Children in Gaza, funded by Islamic Relief USA (2023)	1		8	9
Decentralized Project Evaluations	74	18	2	94
Project 'Replacing rented schools at Jabal-al-Taj' (2018)	35	1		36
Child and family protection through a consolidated case management approach and multidisciplinary team (2019)	12			12
Strengthening the resilience of Palestinian refugees from Syria in Jordan and Lebanon: MADAD II (2020)	12		2	14
Project to develop Teacher Professional Capacity and Teaching in French (2022)	4	2		6
Mid-term Evaluation of MADAD III support in Lebanon and Jordan (2022)	7	6		13
Final Evaluation of MADAD III Support in Lebanon and Jordan (2023)	4	9		13

Annex 2: Evaluation Performance.

Performance against key indicators		
Indicator	Target (2023-2025)	2023
Strategic Objective 1: Coverage - Ensure that evaluations are applied broadly, addressing strategic priorities from across UNRWA's operations.		
% of evaluations started and completed in year planned	100%	Started: 3 of 3 (100%) Completed: 1 of 3 (33%)
Strategic Objective 2: Quality - Increase the quality and usefulness of UNRWA evaluations.		
% of evaluation reports meeting or exceeding UNRWA quality standards (disaggregated by centralized and decentralized)	100% for central and 75% decentralized	100% for central and decentralized
% of evaluation recommendations implemented by agreed target date (disaggregated by centralized and decentralized)	Combined Central and Decentral: 80%	Central 71% Decentral 65%
Strategic Objective 3: Capacity-Strengthen UNRWA's capacity to manage, undertake and use evaluations.		
Evaluation function budget as a % of UNRWA budget	0.2%	0.06%

Annex 3: Analysis of Key performance indicators

Central evaluations	Planned Start & Completion	Year Started	Year Completed
Central evaluations	Planned Start & Completion	Year Started	Year Completed
Education Reform Evaluation	2023	2023	Pending
Joint Evaluation and Audit of Gender Strategy	2023	2023	2023
Evaluation Synthesis Review	2023	2023	Pending
RTR of Gaza Response	Not planned	2023	Ongoing
# and % started as planned	3 of 3 (100%) started as planned		
# and % completed as planned	1 of 3 (33%) completed as planned		

Annex 4: Internal Audit workplan for 2023

Assignment	Type of assignment	Status at end 2023
Project Management Audit Gaza (carried forward from 2022)	Assurance	Deferred
Project Management Audit West Bank (carried forward from 2022)	Assurance	Deferred
Poverty alleviation		
Interim review RRIS upgrade	Advisory	Completed
Poverty Alleviation and Relief Services - social transfer in kind in Gaza	Assurance	Deferred
Poverty Alleviation and Relief Services - social transfer in cash in Jordan	Assurance	In progress
Hospitalization services management - Hospitalization referral SFO	Assurance	Postponed
Education		
IMT Systems - Audit of ITGC eMIS	Assurance	Postponed
Protection and Neutrality		
Gender Audit in collaboration with Evaluation division	Collaboration	Completed
Neutrality - Audit of Screening procedures/framework (carried forward from 2022)	Assurance	Completed
Provident Fund		
Provident Fund Secretariat - management of Humanitarian withdrawals at LFO	Assurance	Completed
Provident Fund Secretariat - management of Humanitarian withdrawals at HQA	Assurance	Completed
Provident Fund Secretariat - management of Humanitarian withdrawals at GFO	Assurance	Deferred
Micro Finance		
Outsourced Audit of Microfinance 2023	Outsourced	Completed
Security vulnerability		
Security vulnerability assessment and network penetration testing	Outsourced	In progress
Procurement		
Review of Fuel management in LFO (carried forward from 2022)	Advisory	Completed
Audit of low value procurement	Assurance	In progress

Annex 5: Internal Audit Performance.

Annual Performance against the KPIs				
Internal Audit Division KPI	2021	2022	2023 TARGET	2023 ACTUAL
Number of issued reports	10 reports	10 reports	10-12 reports	7 reports
Transparency and accountability: publicly disclosed audit results	100% of 8 audit summary results	100% of 8 audit summary results	100% of audit summary results	100% of audit summary results
Quality of assignments conducted: Completion of final review within 2 weeks of final report issuance	50%	75%	100%	60%
Quality of work – external assessment in 2022	Internal assessment completed in 2021 External assessment on track for 2022	General Conformance rating as per EQA	External assessment completed in 2023	External assessment completed in 2023
Percentage of work plan assignments completed	67%	78%	85%	44%
Timeliness of work plan projects completed	50%	50%	75%	20%
Recommendation implementation (as reported in the AOR)	73%	87%	80%	74%