



March 2026

SUMMARY

INTERNAL AUDIT 2025-2026

REACH Enterprise Resource Planning



internal audit 2025-26

reach enterprise resource planning

WHAT WAS AUDITED

The Internal Audit Division of the Department of Internal Oversight Services (DIOS) conducted the audit of UNRWA's Enterprise Resource Planning (REACH) system.

The objective was to provide assurance that governance, risk management, and controls over the REACH system were established and operating effectively. It focused on governance, change management, access management, system interfaces, and automated business controls for the period from April 2024 to September 2025.

WHY IT MATTERS

The REACH system is central to UNRWA's financial, procurement, HR, and operational processes, supporting departments and field offices across the Agency. Because it handles sensitive data, high-value transactions, and essential reporting, the system's reliability and security are critical for safeguarding resources and ensuring operations

WHAT WE CONCLUDED

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

The disjointed and unenforced IT governance framework led to systemic and pervasive weaknesses including inconsistent control execution, excessive access rights and privileged access, and over-dependence on manual processes. These gaps collectively heightened fraud risk and the risk of unauthorised access, inaccurate data processing, security

breaches, operational disruptions, and financial misstatements. Foundational elements were nonetheless noted, including formal policies for change and access management, defined transactional workflows, established vendor governance, and automated business controls.

WHAT WERE THE ACHIEVEMENTS

UNRWA's migration of REACH to the cloud in April 2025 represented a major modernisation milestone. Successful migration enhanced system performance, improved scalability, and strengthened security architecture.

WHAT WE RECOMMEND

The Internal Audit Division formulated four high-priority and one medium-priority recommendations to:

1. Reinforce change management governance
2. Enhance access management controls including deprovisioning, recertification, privileged and developer access, and segregation of duties
3. Implement automated controls to ensure complete and accurate data transfers
4. Reinforce governance over HR payroll entitlements to prevent unauthorised or incorrect overrides
5. Strengthen vendor performance management

WHAT IS NEXT

Management accepted the recommendations and has developed a time-bound action plan with assigned officials responsible for its implementation. DIOS monitors and reports periodically on the implementation of internal audit recommendations.



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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.