department of internal oversight services
2022 annual report
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.
Executive Summary

Mandates 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.

The institutional arrangements for ensuring the operational independence of DIOS are elaborated in Organization Directive (OD) 14, the internal oversight charter, which was further enhanced in 2020. Under these arrangements, DIOS did not encounter any undue influences on or impairments to its operational independence in discharging its work in 2022.

Implementation of 2022 WP and Results

Throughout 2022, DIOS remained agile in managing its work plan to adapt to the challenges facing the Agency. DIOS staff’s commitment and hard work have enabled the Department’s growth and resulted in oversight works and advisories, which helped the Agency in enhancing its accountability, transparency, integrity, and learning. Guidance and cooperation from the AdCom, ACIO and management have been instrumental.

DIOS enhanced the culture of evaluation and learning. The Evaluation Division implemented multiple initiatives that resulted in a strengthened normative framework for the Agency’s evaluation function. The Division finalized a new comprehensive evaluation policy, produced a 6-year evaluation work plan to complement the 2023-2028 UNRWA Strategic Plan, and developed a new manual and toolkit for decentralized evaluation management. Substantive feedback on these foundational tools was provided by members of the Agency’s Evaluation Network, Senior Management Team and ACIO. These projects have resulted in a stronger guiding framework for the planning, resourcing, management and use of evaluations in UNRWA. Further, the methods used in their development helped advance the culture for evaluation within the Agency.

The Division was also managing two strategic-level central evaluations, including evaluations of the Emergency Appeals for the oPt and Syria Regional Crisis, and an Education Programme Reform, and a project-level evaluation of support to orphans and children with disabilities in Gaza funded by Islamic Relief USA. Further, the Division provided technical guidance and quality assurance support to six decentralized evaluations, including three that were completed.

Furthermore, the Division continued to focus on the use of new approaches to boost stakeholder engagement in evaluation activities and the use of results through organizing and participating in in-person briefings with staff, beneficiaries of services, and Agency partners during the design and reporting phases for evaluations.

DIOS contributed to organizational integrity through investigating serious allegations of misconduct and strengthening capacity across the Agency. The Investigations Division issued 38 reports on 30 allegations of misconduct within the Agency, which pertained to highly complex misconduct cases, including fraudulent practices and sexual misconduct. The investigation of allegations of sexual misconduct continued to be a priority of DIOS. For this, the Division worked towards establishing a Sexual misconduct Investigations Unit dedicated to centralizing and investigating all sexual allegations across the Agency to help implement the Agency’s zero-tolerance policy towards such allegations. This unit has been in operation since April 2023.

The Division has also focused on providing guidance in relation to decentralized investigations. The project-funded Senior Field Investigations Support Officer has been key in strengthening the investigations function in 2022. Support provided by this officer to Field investigations included
several training sessions, including the Forensic Interviewing of Children. DIOS further assisted Field Offices in reviewing their case backlog and conducted support visits to the five Field Offices. These support visits allowed DIOS to properly assess and review the investigation work conducted by Field Offices and identify areas for possible improvement.

DIOS contributed to enhanced governance, risk management and internal control across key programme and thematic areas, including the Education Programme, Provident Fund, poverty alleviation, procurement and warehouse management, and enterprise risk management through its internal audit activities. The Internal Audit Division activities in 2022 resulted in 15 reports and notes. It should also be noted in particular that the Internal Audit Division achieved the highest rating of “General Conformance” in its first external assessment of conformance against the International Professional Practices Framework of the Institute of Internal Auditors, accomplishing a key strategic objective and further enhancing its credibility and operational effectiveness and efficiency. To provide overall assurance, the Division also considered other sources of evidence, as appropriate: work conducted by other Divisions of DIOS, the UN Board of Auditors and the Joint Inspection Unit in 2022; the status of recommendation implementation as of 31 December 2022; and any systemic trends noted in investigations completed in the year.

Based on these considerations above, 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. While the audits identified certain governance, risk management, and control practices that required attention and improvement.

Way forward

DIOS monitors its performance across a set of key quantitative and qualitative performance indicators. An annual stakeholder survey is conducted to measure the value, use and impact of DIOS activities and outputs. The results from the 2022 survey show an improvement in the general feedback compared to those of 2021. The results provide reasonable assurance of DIOS’ performance and insights that guide DIOS in further developing its strategy and work plan.

DIOS has renewed its vision as “The respected and highly effective oversight office for a stronger and accountable UNRWA”. The vision statement aims at focusing on the final impact of DIOS works for the Agency, and places priority on effectiveness and integrity. To achieve this vision, the strategic plan for 2023-2025 for DIOS is built on the cross-cutting theme of “Optimization” across the elements of the framework including Strategic pillars for operational focus for each Division:

- Coverage - Ensuring risk-based impactful coverage
- Quality - Continuous focus on quality assurance and improvement
- Capacity - Enhancement of capacity (Structure, resources, competencies, training and learning)

DIOS re-affirms its collective commitment to operational effectiveness and efficiency and reiterates that the continued cooperation and support by Agency management and donors are critical in ensuring the fuller implementation of the DIOS mandates.
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Annex 1 – UNRWA Field Offices 2022 Investigation Activities
I. Introduction

Mandate of DIOS

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 2022.

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 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.

4. The UNRWA Advisory Committee on Internal Oversight (ACIO) reviewed and provided feedback on a draft of this report. The final report was submitted to the Advisory Commission of UNRWA (AdCom) for their consideration.

Operational Independence of DIOS

5. 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.

6. Under such arrangements, during 2022, DIOS did not encounter any undue influences on or impairments to its operational independence in discharging its work.

Resources

7. As of the end of December 2022, DIOS is provided with staff resources through the Programme Budget, as below (in USD):
Additionally, project funding supported DIOS operations in 2022. Donor contributions funded the commissioned evaluation of the Agency’s emergency appeals and additional staff resources, including equivalencies for three P4 staff to DIOS and two JPOs.

As of the end of 2022, DIOS is comprised of as below:
- Director’s Office, 1 D2, 1 G13;
- Internal Audit Division, 1 P5, 2 P4, 4 G17, 2 G15;
- Evaluation Division, 1 P5, 1 P3, 1 G17; and
- Investigations Division, 1 P5, 2 P4, 2 P3, 1 G17, 1 G14, 1 G12.

Of the 24 staff on board as of the end of 2022, 15 were female and 9 were male.

In 2022, two P4 positions, including Senior IT Auditor and Senior Field Investigations Support Officer, were regularized as part of the 2023 UNRWA regular budget from the United Nations, ensuring sustainable resource growth to the Department.

Summary of 2022 Oversight Activities and Results

DIOS implemented its 2022 WP producing meaningful results and contributing to the Agency’s operations and management. Throughout 2022, the Department remained agile in managing its work plan to adapt to challenges facing the Agency including chronic financial shortfalls and other multi-dimensional crises across the Agency’s fields of operation.

DIOS substantively completed its planned oversight assignments and priority strategic initiatives to strengthen the Department’s effectiveness. Further, DIOS continued to engage with and provide advice to UNRWA management to strengthen the Agency’s governance, transparency, oversight and operational processes.

DIOS activities and results have been regularly reported to ACIO and management through semi-annual reports and during regular meetings. Guidance and cooperation from the AdCom, ACIO, and management have been instrumental to DIOS, and the commitment and hard work of DIOS staff have enabled the Department’s growth and strengthened its work results.

While the details are elaborated in each Division’s respective section, the divisional activities and results are provided below.

Evaluation Division

The Evaluation Division has enhanced the culture of evaluation and learning in the Agency. The Division strengthened the normative framework for evaluation management aligned to good practice and organizational needs. The Division finalized a new UNRWA Evaluation Policy in 2022, developed a needs-based six-year evaluation work plan to complement the UNRWA Strategic Plan 2023-2028, and finalized an Evaluation Function Strategy for 2023 to 2025.

The delivery of central evaluations was a focus, and the Division managed an evaluation of the Emergency Appeal, finalized the planning and commissioning for an evaluation of the Education Program Reform, and led the planning and implementation of a project evaluation.

Table 1: DIOS 2021/2022 resources

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>International staff</td>
<td>1,964,549</td>
<td>2,277,600</td>
</tr>
<tr>
<td>Area staff</td>
<td>370,172</td>
<td>433,745</td>
</tr>
<tr>
<td>Non-staff cost (Travel, consultancy and other operational cost)</td>
<td>315,000</td>
<td>365,900</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,649,721</strong></td>
<td><strong>3,077,245</strong></td>
</tr>
</tbody>
</table>
of support to orphans and children with disabilities in Gaza funded by Islamic Relief USA. Further, the Division provided technical guidance and quality assurance support to six decentralized evaluations, including three that were completed.

18. The Division also continued to focus on the use of new approaches to boost stakeholder engagement in evaluation activities and the use of results, organizing and participating in in-person briefings with staff, beneficiaries of services and Agency partners during the design and reporting phases of evaluations.

Internal Audit Division

19. The Internal Audit Division (IAD) has continued to deliver important assurance and advice through an innovative and diverse product portfolio across key programme and thematic areas, including the Education Programme, Provident Fund, poverty alleviation, procurement and warehouse management, and risk management. The IT risk assessment complemented the comprehensive risk assessment, further informing the overall audit coverage for the coming period and aligning with organizational top risks and priorities. The internal audit activities in 2022 resulted in 15 reports and notes, including innovative flash observations, providing management with insights and recommendations aimed at achieving immediate and tangible impact.

20. Furthermore, the Division supported UNRWA's commitment to advance the risk management systems, processes, and structures through the completion of the ERM maturity assessment. Lastly, the Division continues to contribute to strengthening transparency and accountability through the public disclosure of 8 internal audit results and ensuring recommendations issued are timely implemented.

21. It is particularly noteworthy that the Division achieved the highest rating of General Conformance in its first external assessment against the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, further enhancing the Division's credibility and operational effectiveness and efficiency.

Investigations Division

22. The Investigations Division (ID) focuses on enhancing the capacity and quality of investigations to assist management in strengthening its system and responding to misconduct allegations. The Division continued to tackle the most serious and highly complex cases and issued 38 reports (for 23 cases) pertaining to 30 allegations of misconduct within the Agency. The investigation of allegations of sexual misconduct continued to be a priority of DIOS. For this, the Division worked towards establishing a Sexual Misconduct Investigations Unit.

23. The Division has also focused on providing guidance in relation to the decentralized investigations conducted by field investigators to ensure that both centralized and decentralized investigations are conducted in accordance with generally recognized international investigative standards. In 2022, ID reviewed the investigation practices in the five field offices and supported the field offices by investigating some of the decentralized investigations.

DIOS performance measurement

24. In a continuing effort to enhance its results-based management approach, DIOS developed a framework of KPIs to measure, inter alia, work plan (WP) implementation and timeliness, the quality of DIOS reports against relevant professional standards, and client satisfaction. This report presents 2022 results against this performance measurement framework in each of the division's sections.
To support this effort DIOS also launched a stakeholder survey in October 2021, which was repeated in 2022. The survey specifically explored the perceptions of senior managers on the utility and value of its activities and the professionalism of its staff. The survey was distributed to members of the UNRWA Senior Management Team (SMT). The overall response rate for the 2022 survey was 52%, which was similar to the 2021 response rate. Performance was measured using a 5-point Likert scale, and DIOS used a weighted average score out of 10 to assess views.

The results from the 2022 survey show an improvement in general feedback when compared to the previous year for Internal Audit and Evaluation. The score for the Investigation Division showed a decrease; however, DIOS notes that minimal responses were received for investigations in both the 2021 and 2022 surveys, which significantly weakens the reliability and utility of the results. Yet, DIOS acknowledges and appreciates the survey results and the feedback received. The results provide reasonable assurance of DIOS’ performance and insights that guide DIOS in further developing its strategy and work plan.

Table 2. DIOS 2021/2022 survey results

<table>
<thead>
<tr>
<th>Department level</th>
<th>2021 Average Score out of 10</th>
<th>2022 Average Score out of 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department level</td>
<td>8.1</td>
<td>8.8</td>
</tr>
<tr>
<td>Internal Audit Division</td>
<td>8.17</td>
<td>8.53</td>
</tr>
<tr>
<td>Evaluation Division</td>
<td>7.72</td>
<td>8.07</td>
</tr>
<tr>
<td>Investigations Division</td>
<td>6.99</td>
<td>6.32</td>
</tr>
</tbody>
</table>

**DIOS Strategic Plan 2023-2025**

In developing the DIOS 2023-2025 Strategy, the Agency’s new Strategic Plan for 2023-2028 provided overall guidance for DIOS’s strategic direction and the focus of its oversight assignments, particularly for evaluation but also internal audit and investigations as well. DIOS also considered its achievements and gaps over the last four years through self-assessment and high-level SWOT analysis.

DIOS has been substantially strengthened both in numbers and in work processes as well. Many of DIOS strategic initiatives and activities have been implemented including the introduction of a robust risk assessment methodology, increased audit coverage and quality, enhanced evaluation coverage, and organizational change in the ID. Meanwhile, DIOS recognizes that it can do more to deliver on its commitment to operational efficiency and effectiveness.

Building upon the above context, DIOS’ renewed vision and its continuing commitment to becoming a more effective and efficient oversight authority, which serve as the overarching premise upon which the strategic plan for 2023-2025 is developed. DIOS has established its vision as “The respected and highly effective oversight office for a stronger and accountable UNRWA”. The vision statement aims to focus on the final impact of DIOS works for the Agency, and places priority on effectiveness and integrity.

To achieve this vision, the strategic plan for 2023-2025 is built on the cross-cutting theme of “Optimization” on the following elements:

**DIOS values, impact and vision**

- DIOS value proposition – Professionalism, Objectivity, Assurance and Insights
- Results – Audit, investigation and evaluation conducted to a high quality and sufficient quantity
- Impact – Stronger and accountable Agency through enhanced Accountability, Integrity, Transparency and Learning
**Building blocks:**
- Stakeholder support for a robust oversight office, including moderate and sustainable growth in operational resources
- Institutional strength (including independence, authority and organizational position)
- Sound DIOS internal organizational culture

**Enablers:**
- Efficient internal management arrangements within DIOS (Governance, Risk management and Control)
- Ongoing planning, monitoring, reporting and review of DIOS work

**Strategic pillars for operational focus for each Division:**
- Coverage - Ensuring risk-based impactful coverage
- Quality - Continuous focus on quality assurance and improvement
- Capacity - Enhancement of capacity (Structure, resources, competencies and learning)
“The respected and highly effective oversight office for a stronger and accountable UNRWA”

Figure 1. DIOS strategy for 2023-2025
II. Evaluation Division Activities and Results

Overview

31. The Evaluation Division undertakes systematic and objective assessments of UNRWA policies, programmes, strategies and activities to determine the extent to which Agency interventions achieve their intended results and to understand what factors inhibit and strengthen performance. In addition to providing accountability for stakeholders on Agency performance, evaluations generate evidence and learning to support management decision-making, inform planning processes, and strengthen the Agency’s ability to plan strategically. Evaluation findings are fed into programme planning and implementation as part of UNRWA’s results-based management system.

32. The UNRWA Evaluation Policy and the norms and standards for evaluation in the UN system guide evaluations. The evaluation process is consultative and participatory, generally involving the use of Evaluation Reference Groups (ERGs) to ensure ownership, relevance, credibility, and the use of evaluation results for accountability, learning and decision-making.

33. During the year, the Evaluation Division made meaningful progress with respect to key objectives of the 2022 work plan that was guided by needs-based outcome objectives, which included, inter alia:
   - Strengthening the normative framework for evaluation management aligned to good practice and organizational needs;
   - Increasing central and decentralized evaluation coverage and the evidence-base available to UNRWA for organizational learning, decision-making, and accountability;
   - Enhancing and sustaining decentralized evaluation management capacity through training and needs-based technical support to evaluation managers; and
   - Ensuring the use of stakeholder engagement mechanisms throughout the evaluation life cycle to enhance the relevance and use of results.

Activities for normative framework

34. The normative framework and strategic guidance for the evaluation function were significantly strengthened during the year. The Division finalized a new UNRWA Evaluation Policy, and developed a six-year evaluation work plan and a 2023-2025 Evaluation Function Strategy.

35. Completed in October 2022, the UNRWA Evaluation Policy 2022 was prepared, taking stock of lessons learned from six years of evaluation practice and feedback provided by the UNRWA Evaluation Network, the SMT, and the ACIO.

36. The updated evaluation policy builds on the 2016 policy, aligns with revisions to OD 14 made in 2020, and strengthens alignment with best practices and UNEG Norms and Standards for Evaluation.

37. The policy defines the purpose of evaluation within UNRWA and establishes the principles and norms that evaluations should adhere to. The policy also describes the evaluation processes applied across the Agency, the roles and responsibilities of the Evaluation Division and all other bodies and individuals involved in the evaluation, and the associated resources required to deliver the evaluation function.
38. In addition, a six-year evaluation work plan for 2023-2028 was completed in November 2022 to complement the Agency’s Strategic Plan for the same period. The plan was developed in collaboration with the Department of Planning and heads of UNRWA programmes.

39. The six-year work plan aspires to ensure coverage across each objective of the UNRWA Strategic Plan while allowing for flexibility to address urgent, emergent needs. The plan details proposed central evaluations for 2023-28, along with indicative information on resource requirements and key risks. The Evaluation Division is committed to providing relevant and utilization-focused evaluations and completing at least two evaluations annually.

40. Table 2 below presents the broad topics proposed for central evaluations by the strategic objective to ensure comprehensive coverage across all strategic areas by 2028.

Table 3. Proposed Central Evaluations 2023 to 2028

<table>
<thead>
<tr>
<th>Strategic Outcome</th>
<th>2023</th>
<th>2024</th>
<th>2025</th>
<th>2026</th>
<th>2027</th>
<th>2028</th>
</tr>
</thead>
<tbody>
<tr>
<td>SO2: Health</td>
<td>Mental Health Strategy and Mental Health and Psychosocial Support</td>
<td>e-Health transition</td>
<td></td>
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<tr>
<td>SO3: Education</td>
<td>Education Reform</td>
<td>ICT for Education (ICT4E) Strategy</td>
<td></td>
<td></td>
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<tr>
<td>SO4: Livelihoods</td>
<td>Technical &amp; Vocational Education</td>
<td>Microfinance</td>
<td></td>
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</tr>
<tr>
<td>SO5: Basic needs</td>
<td>Finalization of 2022 Emergency Appeal Evaluation</td>
<td>Social Safety Net Programme</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SO6: Infrastructure</td>
<td>Infrastructure and Camp Improvement</td>
<td>Environmental and Social Management Framework</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SO7: Management</td>
<td>Resource Mobilization Strategy 2023-2025</td>
<td>Strategic Plan 2023-2028</td>
<td></td>
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<tr>
<td>Synthesis/Meta-analysis</td>
<td>Synthesis report of 2016-2022 central and decentralized evaluations</td>
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</table>

Central evaluation activities

41. In 2022, the Division worked on four central evaluations:

- The reporting phase of the review of the Agency’s Management of the Emergency Response in Gaza;
- The inception and implementation phases of an evaluation of the UNRWA Emergency Appeals;
- The planning phase and commissioning of a 2023 evaluation of the Education Programme Reform; and
- The planning and implementation of a project evaluation of Islamic Relief USA-funded support to vulnerable children in Gaza, managed collaboratively with the Gaza field of operations.
Evaluation of the UNRWA Emergency Appeal

42. Funded through contributions by Sweden and the United Kingdom, the evaluation of the UNRWA Emergency Appeals for the occupied Palestinian territories and the Syria Regional Crisis was commissioned in early 2022. Focused on the Agency’s EA activities from 2016 to 2021, the evaluation’s inception and data collection were completed in 2022, with preliminary findings shared and discussed with its ERG. A broad-based ERG was established to support stakeholder involvement in evaluation processes and includes staff from all fields of operation, the departments of Planning and Relief and Social Services, and the Protection Division. Additionally, the ERG included multiple donor and host representatives and a UNHCR evaluation specialist.

43. Qualitative and quantitative research methods were complemented by an in-person household survey with 1,725 Palestine refugee families receiving assistance through the Emergency Appeals. The survey gathered qualitative and quantitative input from 345 families in each field of operation. Although the evaluation was initially scheduled to be completed in 2022, implementing research in all fields of operation took longer than originally estimated. The evaluation report was finalized in March 2023, with a management response expected in early May.

Evaluation of the UNRWA Education Programme Reform

44. The Evaluation Division finalized terms of reference and, through a competitive procurement exercise, selected Lattanzio KIBS to conduct the evaluation of the Agency’s Education Programme Reform, based on the Reform Strategy developed in 2011. It will be guided by the OECD-DAC criteria and measure the results of the Education Reform in terms of the relevance of its approach, the efficiency and effectiveness of its implementation and its impact - how far reforms have contributed to desired changes.

45. Although reform activities since 2011 will be part of the scope, the results of the Reform over the last strategic period, from 2016 to 2022 will be the primary focus. In particular, the evaluation will take a forward-looking approach to inform the next strategic period. It will assess the results of structures and activities focused on objectives concerning teachers’ professional development, teaching and learning practices, inclusiveness, and the use of evidence for policy and decisions. The evaluation aims to understand factors influencing achievement to provide evidence for decision-making over the next strategic period.
46. To support stakeholder engagement in the evaluation process, an ERG is being established, bringing together a blend of internal and external stakeholders. Members will include technical and regional experts, including from UNESCO as a key programme partner.

**Evaluation of the Islamic Relief USA-funded support to the Gaza field Orphan Programme and to children with disabilities**

47. In 2022, the Evaluation Division led in managing a project evaluation implemented by the Relief and Social Services Programme in Gaza. Funded by Islamic Relief USA, the project was designed to provide economic and social support services to orphans, children with disabilities, and their guardians.

48. The project was implemented across five phases between 2015 and 2021 and supported with over USD 10 million in funding. Core components of the project included annual cash assistance to each child of $600, cash for clothes and school supplies, and recreational activities, in addition to capacity-building training and awareness-raising sessions for guardians and students aged 16-18 graduating from the programme.

49. Given the project’s focus, qualitative research included focus group discussions with orphans and children with disabilities as well as their guardians. An Evaluation Reference Group was established to ensure key stakeholder involvement in evaluation processes. The final report was published in March 2023.

**Review of the Agency’s Management of the emergency response during the 2021 Gaza-Israel conflict**

50. The Agency completed its management response to findings and recommendations from the Division’s review of the emergency response to the 2021 conflict in Gaza, and DIOS participated in multiple stakeholder briefings during the year to discuss key findings, recommendations and the management response. For example, in March 2022, the Division Chief and Director of DIOS participated in multiple in-person briefings in the Gaza field, with more than 100 attendees, including field and area level staff, community leaders, civil society, UNCT and I/NGO representatives. English and Arabic versions of the Executive Summary and Management Response were broadly shared with briefing participants, and the full report was made available to stakeholders upon request.
Activities supporting utilization-focused evaluations and the promotion of results:

51. The Division continued to use Evaluation Reference Groups to ensure a utilization-focused approach to evaluation designs and results reporting.

52. The Division held briefings with various stakeholder groups throughout the year to enhance awareness of evaluation activities and to share results. Briefings were provided to the UNRWA SMT, the AdCom, and the Harmonized Results Working Group (HRWG), a working group of the Advisory Commission, on activities and results.

Decentralized evaluation activities:

53. During 2022, the Division provided technical support to staff managing decentralized evaluations. It continued working towards ensuring that evaluation practice guidance and tools align with United Nations Evaluation Group (UNEG) norms and standards.

54. During the year, the Division supported six decentralized evaluations, representing a significant increase in the support needed from the Division. For each project, the Division provided technical support to evaluation managers and completed quality assurance reviews of key products, including terms of reference, inception and draft reports. Projects included:

- Education managed evaluation of a French-funded project supporting the UNRWA teacher professional development programme and the teaching of French in Lebanon;
- Lebanon field managed mid-term evaluation of phase 3 activities supported through the EU Regional Trust Fund in Response to the Syrian crisis (Madad, phase III);
- Jordan field managed final evaluation of phase 3 activities supported through the EU Regional Trust Fund in Response to the Syrian crisis (Madad, phase III);
- Syria field managed evaluation of activities funded through the EU Directorate-General for Neighbourhood and Enlargement Negotiations (DG Near) project in Syria;
- Lebanon field managed evaluation of a four-year infrastructure project supported by the French Agency for Development, the Water Access, Health, and Education Transformation in Palestine Refugee Camps in Lebanon (WAHET); and
- Jordan field managed evaluation of the project to replace rented schools in Zohour, South Amman camp, funded by the United States Bureau of Population, Refugees and Migration.

![Decentralised Evaluation Activities](image)

**Figure 3: Decentral Evaluation activities including projects started and completed**

55. Division activities are designed to strengthen the capacity of staff to manage and quality assure decentralized evaluation. Once decentralized evaluation reports are completed, the
Division assesses the quality of reports according to UNEG quality assurance standards for reports. Of the three reports completed in 2022, one report failed to meet standards.

A review of scores for the quality of decentralized evaluation reports over the strategic period 2020-2022 illustrates the strengthening of the capacity as illustrated in Table 3 below.

Table 4: Scores/results for quality assurance assessments of decentral evaluation reports

<table>
<thead>
<tr>
<th>Decentral evaluation topic and year</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Madad II, Final</td>
<td>63.8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social Media &amp; Neutrality eLearning</td>
<td>55</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DG Near Phase I</td>
<td>Poor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DG Near Phase II</td>
<td></td>
<td>Poor</td>
<td></td>
</tr>
<tr>
<td>Madad III, Mid-term</td>
<td>86.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teacher professional development and teaching in French</td>
<td></td>
<td>67.6</td>
<td></td>
</tr>
<tr>
<td>% meeting requirement</td>
<td></td>
<td>2 of 6 (33%)</td>
<td></td>
</tr>
</tbody>
</table>

57. **Evaluation Manual:** Towards a commitment to enhance and sustain decentralized evaluation management capacity, the Division has been developing a new evaluation manual to strengthen the guiding framework for staff. The new manual aims to guide evaluation managers on planning and budgeting for evaluations, overseeing the inception and data collection phases, as well as facilitating the management response and use of results. Additionally, it will provide guidance and tools to apply quality assurance standards across evaluation phases. The evaluation manual guidance and tools are being tailored to align to the new 2022 Evaluation Policy, the different evaluation needs of UNRWA and the different capacities of the persons commissioning and managing evaluations, as well as the teams/consultants carrying them out.

58. The manual will be finalized in 2023, with evaluation focal points from fields and programmes attending a two-day in-person workshop in May 2023.

59. The Division was also actively engaged in activities designed to support peer-to-peer exchange and deepen its engagement with staff involved in evaluation management and use. The Division hosted three meetings with UNRWA Evaluation Network members. The Network membership was expanded during the year and includes focal points from headquarters programme departments, field Programme Support Offices, protection, project offices, and the Departments of Planning and External Relations. Three webinars were organized with the Network in 2022. They included discussions on new UNEG guidance on disability inclusion, the new evaluation management manual, the 2022 UNRWA Evaluation Policy, and lessons from the evaluation of IRUSA-funded support to vulnerable children in Gaza.

**Performance against Key Indicators for Evaluation:**

60. Although the Division managed to accomplish substantial progress towards its stated objectives for 2022, performance against key indicators reflects these accomplishments less favourably compared to 2021, as shown in Table 5 on the next page:
Table 5. Evaluation KPIs

<table>
<thead>
<tr>
<th>Evaluation Division Key Performance Indicators</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of published final evaluation reports</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Quality of evaluation reporting – % of reports meeting UNEG QA standards</td>
<td>Fully meet</td>
<td>NA</td>
</tr>
<tr>
<td>Number of centralized evaluations completed per Evaluation Division officer</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Number of briefings with Agency Harmonized Results Working Group and AdCom</td>
<td>3</td>
<td>2 meetings with the HRWG and SubCom</td>
</tr>
<tr>
<td>Number of workshops with UNRWA Evaluation Working Group (EWG) involving internal evaluation focal points</td>
<td>3</td>
<td>3 out of a target of 4 EWG meetings</td>
</tr>
<tr>
<td>Percentage of work plan projects completed</td>
<td>60%</td>
<td>60%</td>
</tr>
<tr>
<td>Timeliness of work plan projects completed</td>
<td>50%</td>
<td>60%</td>
</tr>
<tr>
<td>Recommendation implementation (as reported in the AOR)</td>
<td>71%</td>
<td>82%</td>
</tr>
</tbody>
</table>

61. Staff changes and lengthy vacancies for critical positions affected Division capacity and the timely completion of some work plan targets. The P3 Evaluation Officer position was vacant as of July 2022 through the end of the year. Additionally, the G17 position was vacant for the first six months of 2022.

62. The Division completes quality assurance assessments of central evaluation reports in 2020/2021 (no report was issued in 2022), and the scores below reflect strong adherence to UNEG norms and standards. In 2023, DIOS plans to have an independent external assessment completed on the quality of the 2016-2023 evaluation reports.

Table 6. Scores for quality assurance assessments of central evaluation reports

<table>
<thead>
<tr>
<th>Central evaluations reports and year finalized</th>
<th>QA Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency’s monitoring and reporting activities on MTS, 2020</td>
<td>89.5</td>
</tr>
<tr>
<td>Family Health Team Reform, 2021</td>
<td>76.1</td>
</tr>
<tr>
<td>UNRWA MTS 2016-2022, 2021</td>
<td>74.8</td>
</tr>
<tr>
<td>Protection Audit Mechanism, 2021</td>
<td>73.3</td>
</tr>
</tbody>
</table>

Evaluation Resources

63. Division staff resources include a P5 Chief, a P3 evaluation officer, and a national officer at the G-17 level; however throughout 2022, both the P3 and G-17 level positions were only partially filled.

64. However, even considering these project-oriented donor contributions, the available resources are still considerably below the target of 0.5% of expenditure expressed in the new evaluation policy and reflected as a benchmark by Joint Inspection Unit (JIU) recommended benchmark for Agency-level evaluation functions within the UN system. The JIU guides Agencies to allocate between 0.5% and 3% of resources toward evaluation. In contrast, UNRWA’s has not risen above 0.13% (including earmarked donor contributions) since the JIU benchmark was first shared in 2014.
65. According to the Agency’s evaluation policy, the Evaluation Division has a responsibility to monitor and follow up on the Agency’s compliance with and implementation of recommendations issued through central evaluations. In contrast, 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 reports on the status of recommendations issued through decentralized evaluations.

66. As part of the Annual Operational Plan activities, the Division reports on the implementation rate of all recommendations within a two-year period. During the 2022 reporting period, 82% of all evaluation recommendations issued in 2019 and 2020 were implemented. The table below presents an overview of the status of centralized and decentralized evaluation recommendations issued since 2018.

67. All recommendations prior to 2017 are closed. Seven recommendations issued in 2018 are still open. Two of the 20 recommendations issued in 2019 were not implemented within the two-year target period and are considered overdue.

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1 2022 based on unaudited financial statements
Figure 5: Implementation status of central evaluation recommendations 2018-2022

Figure 6: Implementation status of decentral evaluations recommendations 2018-2022.

Way forward

68. The Evaluation Function Strategy 2023-2025 was informed by a broad assessment of the Agency’s evaluation practices and results of activities completed between 2020 and 2022. A review of 7 evaluation reports and analysis of the results of an online survey for staff who
manage or contribute to evaluations were among the key activities that informed the development of the strategy.

69. The 2023-2025 strategy outlines areas of action for the Evaluation Division across three strategic objectives that aim to:
   - ensure that evaluations are applied broadly, addressing strategic priorities from across UNRWA’s operations;
   - increase the quality and usefulness of UNRWA evaluations; and
   - strengthen UNRWA’s capacity to manage, undertake and use evaluations.

70. The 2023 work plan for the Evaluation Division is guided by the new 2023-2025 Strategic Plan and the six-year evaluation work plan for 2023-2028, as summarized below.

   Central Evaluations activities in 2023:

71. In 2023, the Division will deliver on five central evaluation projects:
   - **Evaluation of the Emergency Appeal (EA) 2016-2021**: This commissioned evaluation will be finalized in Q1 of 2023;
   - **Evaluation of the UNRWA Education Programme Reform**: The Evaluation Division Chief will manage this project throughout the year of 2023;
   - **Evaluation of the Gender Equality Strategy 2016-2022**: This evaluation will be conducted as a joint exercise with Internal Audit Division;
   - **Synthesis of evaluations**: The Evaluation Division will complete a synthesis of the central and decentral evaluations conducted between 2016 and 2022, to identify the most significant common findings from programme and project evaluations; and
   - **Islamic Relief US funded project Providing Assistance to Orphans, Children with Disabilities and their Caregivers in Gaza.** A co-managed evaluation, led by DIOS and the Gaza field.

72. The Division will also finalize the new evaluation manual and host a two-day in-person training event with field and headquarters evaluation focal points.

   Support for Decentralized Evaluations

73. The Evaluation Division will provide technical support to decentral evaluation managers and review key outputs, including terms of reference and draft reports.

74. The Evaluation Division will continue to facilitate quarterly webinars with the UNRWA Evaluation Network and will maintain a SharePoint repository providing guiding documents and tools to evaluation managers.

75. In 2023, three decentralized evaluations are expected to be finalized, including:
   - A Jordan field managed evaluation of phase three of the Madad (EU Regional Trust Fund in Response to the Syrian Crisis) funded activities for Palestine refugees from Syria (PRS) implemented in Lebanon and Jordan;
   - A Jordan field managed evaluation of a project to replace rented schools in Zohour; and
   - A Lebanon field managed evaluation of an infrastructure project, funded through the Water Access, Health, and Education Transformation in Palestine Refugee Camps in Lebanon (WAHET) funded by the Agence Francaise de Development (AFD).
III. **Internal Audit Division Activities and Results**

**Overview**

76. The Internal Audit Division aims to add value and support the achievement of the mission of UNRWA by delivering independent and objective assurance and advisory services. The Division applies a disciplined, systematic approach to assessing the Agency's governance, risk management, and controls processes to improve their effectiveness and efficiency.

77. In conducting our assignments, IAD adopts an agile approach to align with organizational needs and an increasingly dynamic environment to enable faster, more efficient delivery. For assignments where scope revision and timeline amendment were necessary due to changes in the process and project delays, IAD issued sprints in the form of flash observation notes to report on relevant observations enabling timely support for management decision-making.

78. In addition to completing the audit and advisory assignments, the Division concluded strategic key initiatives to enhance its overall effectiveness and efficiency, including completing its first external quality assessment and achieving the highest of three possible ratings. Furthermore, the Division contributed to the Agency's ERM advancement with the maturity assessment.

79. A comprehensive IT risk assessment was completed with alignment to the Digital Transformation objectives, which considered the relevance and significance of key enterprise processes within IMTD, applications, IT projects and decentralized controls within field offices. It provides assurance that selected IT audits are justified and sound and that audit resources are allocated to the most important risk areas for achieving the Agency's priorities and objectives.

80. In a continuous commitment to embrace gender mainstreaming, relevant Gender aspects continue to be duly considered throughout the risk assessment, planning, and conduct of assessments. In particular, in the audit of Emergency Cash distribution in Syria field office, DIOS reviewed gender-related Emergency Cash Assistance (ECA) reporting, confirming that the ECA technical report is appropriately disaggregated and specifically reports and highlights relevant gender aspects.

81. The annual performance against the KPIs is presented in the table below.

**Table 7. Internal Audit Division KPIs**

<table>
<thead>
<tr>
<th>Key</th>
<th>Behind target</th>
<th>Approaching Target</th>
<th>Meets Target</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal Audit Division Key Performance Indicators</strong></td>
<td>2021</td>
<td>2022</td>
<td>2023 Target</td>
</tr>
<tr>
<td>Number of issued reports</td>
<td>10 reports</td>
<td>10 reports</td>
<td>10-12 reports</td>
</tr>
<tr>
<td>Transparency and accountability: publicly disclosed audit results</td>
<td>100% of 8 audit summary results</td>
<td>100% of 8 audit summary results</td>
<td>100% of audit summary results</td>
</tr>
<tr>
<td>Quality of assignments conducted: Completion of final review within 2 weeks of final report issuance</td>
<td>50%</td>
<td>75%</td>
<td>100%</td>
</tr>
<tr>
<td>Quality of work – external assessment in 2022</td>
<td>Internal assessment completed in 2021</td>
<td>General Conformance rating as per EQA</td>
<td>Generally Conforms rating maintained (until next EQA)</td>
</tr>
</tbody>
</table>
82. The Division issued 10 reports and 5 flash observation notes, maintaining productivity commensurate with expected deliverables per professional staff auditor equivalent. This was influenced by unanticipated resource requirements to complete the external quality assessment and other key initiatives. Results of audits completed were issued on the Agency website for further transparency and accountability, bringing the total number of audit summaries published on the DIOS website to 17: (https://dios.unrwa.org/internal-audit-division). Lastly, the recommendation implementation rate for internal audit exceeded the target as committed to in the UNRWA Annual Operational Report.

**Internal audit activities and results in 2022**

83. DIOS conducted our risk-based oversight activities in 2022 through the 15 reports and notes covering the areas indicated in below figure. DIOS also considered other sources of evidence, as appropriate: work conducted by the UN Board of Auditors and the Joint Inspection Unit in 2021; the status of recommendation implementation as of 31 December 2022; and any systemic trends noted in investigations completed in 2022. Based on these considerations, there were no 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, IAD identified certain governance, risk management and control practices, as reported to management, which require attention and improvement.

84. The Division has been consistently increasing its output while striving to ensure that assignments are aligned with the organization’s strategic objectives and that the work plan is responsive to emerging risks. Following the trend of increased productivity in the past five years (from 3, 4, 7, 10, and 10 reports in 2017-2021), the Division again delivered double-digit results for 2022.

85. In 2022, IAD activities included 25 different audit and advisory assignments covering a wide range of high-risk topics/areas. The figures 7 and 8 below illustrate the topics covered and the status of each assignment as of the end of 2022.
Figure 7: All 2022 Audit and Advisory Assignments by thematic area

Figure 8. 2022 Audit and Advisory Assignments by type and status

The completed assignments provided pertinent and timely input for improvements impacting multiple processes across the Agency. Audits over Education Programme highlighted the immediate need for significant enhancements in the Rapid Review Framework and Class Formation process to ensure effective monitoring. At the same time, observations on fuel safety and warehouse management provided field offices with tangible action for consideration of the needed improvements in the policies. The section below summarizes the results per thematic area.
87. The Audit of the Rapid Review Process assessed the rapid review of PA textbooks in use in Gaza and West Bank and the Education Department (ED) HQA’s role in the RRP as it relates to the curriculum in use in Jordan, Lebanon, and Syria. The Rapid Review Process (RRP) is performed in five steps; identify, develop documents, address, implement, monitor, evaluate, and report.

88. DIOS noted that extensive reviews were conducted, and the ED Curriculum Team remained agile and responsive during the time of remote learning, devoting resources to mitigate the risks of materials not aligned with UN values being posted to Digital Learning Platform.

89. DIOS concluded that the RRP framework required significant enhancement, and other measures (including monitoring for implementation in all fields) were needed to ensure effective implementation of the RRP and the Teacher-Centred Approach. DIOS recommendations align with and further support the management initiative for a revised modality while providing ED with input on key components to further safeguard that the materials are aligned with UN values delivered in the classrooms.

90. The Audit of Class Formation focused on the HQA role for monitoring and evaluation over the Class Formation (CF) which is an annual process following Education Technical Instruction 1-UNRWA Education Programme Planning Norms and Standards (ETI 1), taking place in all fields to determine the number of class sections in schools in the forthcoming academic year and the resultant number of teachers required.

Management welcomed the insights and recommendations provided in the Audits over Education Programme. The audit recognized the extensive work done by Education amidst resource constraint and COVID pandemic, while also highlighted the immediate need for significant enhancements in the Rapid Review Framework and Class Formation process to ensure effective implementation of the framework.

91. The audit highlighted the need to enhance the ETI 1 to include procedures for HQA ED to execute the responsibilities of oversight, monitoring, and evaluation, and a quality review mechanism to ensure the CF process is accurate, efficient, and effective. In addition, HQA ED should establish the operational procedure for the CF process and guidelines for FOs to

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2 At the time of audit: covering over 600 textbooks with close to 65,000 pages to date, resulting in development of 9 rounds of TCA documents (Grid, Guide and Training material) addressing on average over 300 issues of potential concern, including the provision of options and critical thinking questions as relevant, to be used in classrooms.
conduct physical counts of the reported number of students to ensure a consistent approach across the field offices.

**Provident Fund**

92. The investment assets of the Provident Fund (PF), amounting to approximately $1.8 billion are managed by specialized Investment Managers (IMs) on behalf of the Provident Fund. DIOS assessed the adequacy and effectiveness of the internal control processes, particularly related to the Provident Fund Secretariat’s monitoring of the investment managers’ performance and its role in calculating the interest rate as the basis for pay-out upon staff retirement or separation and computing the balance of the participant’s account as of the close of the year. The audit covered five sub-processes focusing on the roles of PFS monitoring the performance of IMs and included assessing the General IT and Application controls of the main IT system in use - NTGCS and PFMS.

93. Provident Fund Secretariat performed the tasks related to monitoring the performance of investment managers and calculating the monthly and annual interest rates per the relevant set regulations. At the same time, there was a need to update the Investment Policy Manual to clarify types of investment including its related guidelines and monitoring, and enhancements were needed in the systems controls to mitigate risks of unauthorized access and to ensure continuous availability.

**Financial Management**

94. Audit of Management of Indirect Support Costs assessed whether the governance arrangements, risk management practices and controls for management of Indirect Support Cost in particular its collection and utilization, are adequate and effective in line with relevant rules and regulations as well as with donor agreements.

95. DIOS noted that different ISC rates were charged to donor grants despite a uniform rate per relevant policy, while waiver requests were often submitted post-facto. Furthermore, there was no guidance on how the financial impact as part of justification should be conducted and there was a common perception that ISC allocation takes place arbitrarily.

96. Management took prompt action and implemented additional measures before the issuance of the audit report and implemented all recommendations within the commitment date, less than six months after report issuance.

**Procurement and Warehouse management**

97. Audit of documentation on construction verification (upon acceptance) in Jordan field office assessed the internal controls and procedures related to documentation on construction verification (upon acceptance) at JFO in line with relevant UNRWA rules and regulations from 2019 to 2021, assessing the sub-processes reflecting different stages of the construction and related documentation for acceptance. A similar audit is also conducted for West Bank field office with results to be published in 2023. Both fields were selected pursuant to the assignment-level risk assessment conducted at the inception of the audit.
98. DIOS noted that appropriate requirements and guidance for construction documentation and filing were established. However, there was an important gap in adherence to the established minimum documentation requirements and an immediate need to ensure that adequate monitoring and its appropriate documentation are in place during each construction phase.

99. **Flash Observation Notes** - DIOS provided real-time, immediate impact recommendations for managements swift implementation through flash observation notes. Findings were incorporated in policy enhancement while some safety related deficiencies were remedied on-site.

- To address the emerging risks in warehouse management, DIOS responded with **Surprise Stock Count** conducted in two field offices (Jordan and Lebanon), assessing the overall condition of stock management as well as whether sufficient controls are in place to ensure the accuracy of the reported stock numbers.

- For continuous improvement, real-time feedback was provided in consideration of prior DIOS observations for management consideration on the **Physical Inventory Count Manual** under revision by CSSD.

- Lastly, DIOS provided a field office with key observations from an on-site inspection as the first deliverable for the review of fuel management (to be completed in 2023), providing management with a baseline to consider concerning **safety measures for Fuel Storage**.

**Micro Finance Department**

100. IAD continued to manage the external audit of the Micro Finance Department's financial accounts and Financial Statements for the fiscal year ended 2021 throughout the life cycle in close coordination with the external audit firm on behalf of the UNBoA for purposes of consolidation. In addition to monitoring progress, DIOS reviewed, in coordination with the UNBOA the Deloitte audit work papers, including IT testing, to ensure UNBOA could place reliance on the work, as per the contractual agreement.

**Programme Implementation - Protection**

101. In consideration of the need for improved compliance as identified during the audit of neutrality inspections (NIs) at HQA and Jordan field office, DIOS commenced a follow-up review in four UNRWA fields of operation: Gaza, West Bank, Lebanon, and Syria focusing on practices in the respective field offices specifically as it related to the preparation of neutrality inspections’ operational plans; categorization of the installlations for purposes of determining the number of inspections per year needed; and utilization of UNRWA Neutrality inspections manual.

102. Given the transition to a broader Humanitarian Principles approach, DIOS did not consider it necessary to make further observations and recommendations from the follow-up review. Nevertheless, DIOS reiterated the prior observation on the need to, i.a. ensure monitoring and quality assurance measures are in place and to conduct a meta-analysis identifying trends and consistencies across the fields for effective implementation of the revised approach and methodology. Progress made in the implementation includes key roles and added value of data analysts and managers for meta-analysis and quality assurance, respectively.

**Poverty Alleviation**

103. DIOS conducted an audit of **Emergency Cash Assistance distribution at SFO** and assessed the efficiency and effectiveness of risk management, governance, and internal control processes over emergency cash assistance distribution. The audit also assessed compliance
against relevant guidance (SOP). DIOS noted good practices; however also observed inconsistencies and inadequacies in the documentation for delegation, verification done in practice by project associates, and reconciliation against source data for planned and paid amounts. Management took prompt action to address DIOS observations enhancing the competitive selection of service providers for cash distribution and strengthening data transmission protocol.

104. As part of the overall scope of assurance for the eUNRWA platform delivered under the Registration and Eligibility Modernization Project, DIOS issued an observation note on go-live readiness detailing what can be done to maximize the chances of a successful on-time rollout focusing on Online registration and, Digital Identity Verification (DIV). The note provides management with specific emphasis on needed action to facilitate a successful, timely rollout of the objectives outlined in the Registration and Eligibility modernization strategic outline 2022-226.

**Enterprise Risk Management and Accountability Framework**

105. DIOS conducted a Maturity assessment of UNRWA's Enterprise Risk Management, covering UNRWA risk management practices as per the guidelines under a) Maturity level dimensions and sub-dimensions, as set up in the Reference Maturity Model for Risk Management in the United Nations System (RMM) of the High-level Committee for Management (HLCM); and b) Benchmarks developed by the Joint Inspection Unit (JIU).

106. The objective was also to support the Department of Planning (DoP) in leading the determination of an appropriate level of ERM maturity considering the practical sufficiency of current practices at UNRWA and in identifying key activities that could be undertaken to advance ERM further.

107. The results of this assessment confirmed that, despite chronic financial shortfalls and other significant crises since the ERM was established in 2016, the Agency, through the Department of Planning, has succeeded in implementing a systematic approach to risk-based decision-making. The Agency has established various risk governance structure elements and operationalized ERM with annual operational planning activities. The organization discusses risk and risk management in several forums and considers risks when making strategic decisions as well as through daily practice. Based on the totality of evidence assessed and the extent of coordination conducted by DoP, DIOS considered the overall maturity level of the ERM process against the reference model to be Level 2 – "Developing".

108. DIOS reiterated that building a robust organizational risk culture is an Agency-wide responsibility. DIOS further suggested that DoP lead and facilitate efforts for the Agency in determining the most desirable maturity level the Agency wishes to reach and adopting a plan, including specified target timelines, in its update of UNRWA’s commitment to strengthen the risk management systems, processes, and structures.

**External quality assessment**

109. The Division completed the External Quality Assessment in 2022, achieving a key milestone in maturity advancement for an Internal Audit function. The Division has made step-change progress since the previous assessment in 2014, and the external assessor has determined that the Division now ‘Generally Conforms’ with the Institute of Internal Auditor’s International
Standards for the Professional Practice of Internal Auditing (Standards) and Code of Ethics, of the IPPF. Generally Conforms is the highest of three possible assessments.

110. Overall, stakeholder feedback reinforced the independence of the function and acknowledged the integrity of and respect for the leadership of IAD and DIOS. Equally important for achieving the rating was the focus on doing the most with the (limited) resources. This has been largely achieved through risk prioritization aligned with organizational goals.

111. The IAD generally conforms to 36 standards, as well as the Code of Ethics and the Definition of Internal Audit, partially conforms to 2 standards, and five other standards are not applicable to the activities of the IAD. The non-conformance with two standards will be mitigated with the EQA completion and with the revision of the OD to clarify the mandatory nature of the professional standards.

112. Improvements made during 2022 included further enhancement of the QAIP, formalization of the annual independence confirmation, as well as increased application of the agile principle into audit delivery to enable timely communication of results contributed to the conformance rating.

113. This EQA also identified 13 potential opportunities for continuous improvement beyond the requirements of the standards. The division has taken measures to address the opportunities for continuous improvement, including the enhanced usage of data analytics and due consideration for more timely completion of audits.

Status of recommendation implementation

114. In 2022, the Division 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.

115. The previously noted positive trend of timely implementation was sustained, and over 90% of all outstanding recommendations stem from audits in 2021 and 2022. The remaining three recommendations from 2019 were from one audit and the relevant department could not complete the implementation given key staff turnover. Management's action to swiftly act on the agreed-upon measures also confirms the relevance and usefulness of the recommendations issued. It represents a much-welcomed trend that DIOS expects to see continuing.

116. As part of the Annual Operational Plan activities, the Division reports on the implementation and approximately 90% of audit recommendations issued in 2019 and 2020 were implemented within two years of issuance. The indicator implementation within a two-year period will be adjusted from 2023 (the start of the next Strategic Plan) to measure Agency performance against an agreed implementation timeline (i.e. not automatically set at two years). This change will facilitate a more accurate performance assessment, with due consideration extended to the time and financial resources required to implement a recommendation.

117. In the past five years, total internal audit recommendations issued was 157 of which 48 were high risk. The table below presents the number of outstanding audit recommendations by year of issuance. At the end of the reporting period, 37 recommendations (of which 12 were high priorities) were outstanding, compared to 36 recommendations (14 high priority) as of the end of 2021. Of the 31 recommendations issued in 2022, management had taken prompt action to implement four, including all three recommendations stemming from the audit of Indirect Support Cost.
Way forward

118. Strategic Plan 2023-2025 - The Division has made good progress against the ambitiously set strategic objectives in the DIOs Strategic Plan 2020-2022 and continued to deliver on the mandate amidst a continuous capacity shortage as compared to other audit functions across the UN system while appreciating the addition of the long overdue IT audit capacity in 2022.

119. This 2023-2025 strategy provides an opportunity for reflection as well. Future-focused emerging risks and strategic initiatives the organization has embarked on should be the internal audit’s focus for the coming years. Building on established relationships, the internal audit division endeavours to balance the vision of being a catalyst for improvement with an effective assessment of new and critical risks to provide the needed assurance and value add.

120. The challenge for the internal audit division will be to sustain and further optimize the improvements from prior years over the longer term and continue to achieve the strategic objectives:

- **Coverage** - The coverage of audits is enhanced for more relevance and impact.
- **Quality** - Audits are conducted in full accordance with professional standards meeting quality requirements and issued on a timely basis.
- **Capacity** - The staff capacity and expertise are enhanced and deployed in an effective manner.

121. Work Plan for 2023 - Audit methodology requires the Division to develop a risk-based audit plan using a systematic approach consisting of risk identification, measurement, prioritization, and ranking. The Division completed a comprehensive IT risk assessment to supplement the enhanced 2021 Agency-wide risk assessment and to further support the risk-based audit planning for 2022-2024 from an IT perspective.

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3 2 high risk and 1 medium risk recommendations from the audit of payroll processing at HQA are still in progress two years after issuance.
Completing this detailed IT risk assessment further assures the stakeholders that selected IT audits are justified and sound and that audit resources are allocated to the most critical risk areas for achieving the Agency's priorities and objectives.

The above IT risk assessment results were consolidated with the enhanced risk assessment, which was also updated with input and feedback from management and other stakeholders obtained through the DIOS survey, ensuring the results align with top Agency risks outlined in the AOP. Lastly, advice from the ACIO was taken into account when finalizing the 2023 work plan.

New assignments for 2023 are expected to address the following high-risk areas:

- Poverty alleviation and relief services:
- Audit of food distribution in Gaza
- Audit of cash transfer in Jordan
- Hospitalization services management – in Syria
- Gender audit – in collaboration with the Evaluation division
- Provident Fund Secretariat – Humanitarian Repayable Withdrawal
- IMT Systems - Audit of ITGC - Education Management Information System (EMIS)
- Security Vulnerability assessment and network penetration testing

In addition to the planned assignments covering the high-risk areas, IAD plans to engage in several key initiatives in 2023 to strengthen further its ability to fulfil the mandate and to enhance overall accountability and transparency, in line with the DIOS strategic plan 2023-2025.

- **Fraud risk assessment** - IAD had conducted the research and consolidation of prior fraud risk assessments and other sources (previous audits, UNBOA, available data on fraud allegations to identify trends, and enhanced risk assessment in 2021). The focus is expected to remain on key areas such as procurement, entitlement, and asset misappropriation and expected completion will be by Q4 2023, in collaboration with Investigations Division; and

- **Supporting ERM and Accountability Framework**- building on the maturity assessment results, DIOS intends to provide specific advisory assistance on key high-risk areas for an enhanced management response plan. Moreover, DIOS plans to start in 2023 on the development and implementation of a multi-year engagement plan for support activities for strengthening the Agency’s accountability framework, as an important initiative to align the Agency with key practice within the UN system, including the support for the introduction of the statement of internal control.

The key milestone of the external quality assessment helped to validate and strengthen the work delivered by the Division and enhanced the effectiveness, efficiency, and successful practice implementation. The 2023 work plan is ambitious and optimistic, comprising a diversified portfolio combining different types of assignments focused on providing enhanced assurance, risk insights and operational improvements aligned to organizational needs.
IV. Investigations Division Activities and Results

Overview

127. The role of the Investigations Division is to undertake investigations of misconduct and support the Agency’s Field Offices in the investigations they conduct. To implement this function, ID provides technical advice, guidance and training to all Field Office Investigation units on decentralized investigations in a manner that aligns with best practice.

128. ID further acts as the central point for the receipt, review and assessment of complaints. To support this function, ID maintains a confidential registry of allegations and supporting evidence via its i-Sight case management system (CMS). The Division also manages three formal misconduct reporting mechanisms, including the UNRWA telephone hotline, email hotline, and online complaint form. Related to this, DIOS logs allegations received Agency-wide for statistical purposes and issues semi-annual and annual reports to monitor all investigation activities across the Agency, providing analysis of the same.

UNRWA 2022 Investigations Activities

129. The table below represents an Agency-wide snapshot of the investigation activities in 2022.

Table 9. Snapshot of Agency-wide Investigation Activities in 2022

<table>
<thead>
<tr>
<th>UNRWA</th>
<th>Total</th>
<th>Sexual Exploitation and Abuse</th>
<th>Sexual Harassment</th>
<th>Coprisional Harassment</th>
<th>Physical Harassment</th>
<th>Psychological Harassment</th>
<th>Inappropriate Power Dynamics</th>
<th>Sexual Exploitation of Children</th>
<th>Failure to Protect</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opened Cases</td>
<td>225</td>
<td>3</td>
<td>2</td>
<td>15</td>
<td>18</td>
<td>20</td>
<td>2</td>
<td>28</td>
<td>7</td>
<td>34</td>
</tr>
<tr>
<td>Closed Cases</td>
<td>164</td>
<td>7</td>
<td>5</td>
<td>17</td>
<td>18</td>
<td>2</td>
<td>2</td>
<td>25</td>
<td>3</td>
<td>23</td>
</tr>
<tr>
<td>Currently Open Cases</td>
<td>310</td>
<td>2</td>
<td>0</td>
<td>82</td>
<td>27</td>
<td>15</td>
<td>2</td>
<td>20</td>
<td>11</td>
<td>57</td>
</tr>
<tr>
<td>Age of Currently Open Cases (Average Days)</td>
<td>449</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age of Closed Cases (Average Days)</td>
<td>47</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percentage of Cases Closed within 6 Months</td>
<td>25%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

130. The Agency authorized 225 new cases for investigation comprising 282 allegations in 2022. UNRWA also took all appropriate measures to address all Sexual Exploitation and Abuse (SEA) allegations, 5 of which were authorized for investigation involving 7 victims (in comparison to 10 victims for 6 cases in 2021). Throughout 2022, UNRWA completed the investigation of three SEA allegations reported in 2022, three SEA allegations reported in 2021, and one SEA allegation reported in 2020. The remaining 2 cases reported in 2022 were either completed in February 2023, or in the report writing phase.

131. The Agency closed 164 investigation cases consisting of 192 allegations in 2022, with a spill-over of 310 open cases for the forthcoming year. In this regard, the line chart below (Figure 8) represents a trend in the number of cases completed, recorded, and still open over the past five years.
DIOS notes that the number of cases closed in 2022 was 164 (see Figure 8), whereas, in 2021, 183 cases were closed. This reduction of 19 fewer cases may be a result of the underlying investigation resource limitations in investigations offices Agency-wide.

The increase in the number of newly recorded cases is directly related to the increased number of complaints filed in 2022, in particular complaints of corporal punishment. To further demonstrate, the Agency reviewed 452 complaints comprising 579 allegations in 2022. Whereas in 2021, the Agency reviewed 387 complaints comprising of 465 allegations. The following factors may have contributed to the increase in the number of allegations received in 2022:

- Outreach campaigns carried out by several stakeholders in 2022 include a series of emails sent by the Ethics Office to UNRWA staff and personnel concerning their obligation to report misconduct;
- In late 2021, the Ethics Office introduced mandatory courses for staff members to help better understand misconduct and when to report fraud, sexual harassment (SH), SEA and misconduct;
- Facilitation of submitting complaints via other reporting channels. For instance, LFO implemented a feature that allows individuals to report allegations via text messages to a designated phone number; and
- Also, in 2022 ID decided to allocate separate investigation case numbers for complaints involving multiple subjects. This increased the number of investigation cases compared to last year.

The table below reflects a breakdown of newly recorded cases in 2022 ordered according to the criticality of each type of allegation.

Table 10. New cases by year and by category

---

4 The Intake Committees Agency-wide will recommend an investigation into allegations amounting to misconduct. However, for matters that do not fall under any allegation type, the committees may recommend alternative course of actions including declining the complaint or recording it for information. Some matters are also referred to other informal resolution channels, including Ombudsperson Office.
<table>
<thead>
<tr>
<th>Category of cases</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sexual Exploitation and Abuse (SEA)</td>
<td>9</td>
<td>4</td>
<td>10</td>
<td>5</td>
<td>6</td>
<td>5</td>
</tr>
<tr>
<td>Sexual Harassment (SH)</td>
<td>3</td>
<td>6</td>
<td>7</td>
<td>3</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>Corporal Punishment</td>
<td>87</td>
<td>62</td>
<td>86</td>
<td>23</td>
<td>23</td>
<td>88</td>
</tr>
<tr>
<td>Breach of Neutrality</td>
<td>55</td>
<td>10</td>
<td>9</td>
<td>7</td>
<td>27</td>
<td>18</td>
</tr>
<tr>
<td>Assault (not CP)</td>
<td>13</td>
<td>20</td>
<td>22</td>
<td>9</td>
<td>9</td>
<td>10</td>
</tr>
<tr>
<td>Retaliation</td>
<td>4</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Harassment/Discrimination/Abuse of Power</td>
<td>52</td>
<td>18</td>
<td>52</td>
<td>43</td>
<td>43</td>
<td>28</td>
</tr>
<tr>
<td>Recruitment Irregularity</td>
<td>13</td>
<td>8</td>
<td>16</td>
<td>10</td>
<td>5</td>
<td>7</td>
</tr>
<tr>
<td>Fraud, Theft &amp; Loss to the Agency</td>
<td>55</td>
<td>43</td>
<td>65</td>
<td>51</td>
<td>49</td>
<td>34</td>
</tr>
<tr>
<td>Other Cases</td>
<td>76</td>
<td>98</td>
<td>74</td>
<td>64</td>
<td>91</td>
<td>84</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>367</td>
<td>271</td>
<td>282</td>
<td>172</td>
<td>210</td>
<td>225</td>
</tr>
</tbody>
</table>

**Corporal Punishment**

135. DIOS took into consideration the fact that corporal punishment constituted the highest number of reported allegations in 2022. Within the reported allegations, 88 cases were authorized for investigation. This marks a significant increase in the number of such cases in comparison to 2021 and 2020. The numbers in 2022 are however similar to those in 2019. This decrease in reported cases in 2020 and 2021 may be due to COVID-19 restrictions where the schools transitioned to online learning. Approximately 86 percent of the corporal punishment allegations received in 2022 were predicated for investigation concerning the Agency’s zero-tolerance policy towards all forms of violence against children.

136. Corporal punishment continues to constitute a major protection challenge for UNRWA. With regard to this, the Agency has been discussing various initiatives to prevent the occurrence of such cases. The greatest increase in corporal punishment cases took place in SFO and JFO. LFO also had an increased number of received allegations of reported violence in UNRWA schools in the second half of 2022 (LFO opened 5 corporal punishment cases in the first half of 2022, and 15 new cases during the second half of 2022). In contrast, West Bank Field Office (WBFO) has the lowest number of corporal punishment cases, and GFO records the second lowest.

137. According to the UNRWA Education Department’s Annual Report, WBFO has the second lowest number of students (46,066) enrolled in UNRWA schools among the five Field Offices and the second lowest number of UNRWA schools altogether (96). This could explain the low number of submitted corporal punishment complaints in WBFO. On the other hand, GFO has the highest number of UNRWA schools (278), thus the highest number of students (290,288). Yet, GFO has a relatively low number of reported violence incidents in their schools. In contrast, although LFO has the lowest number of UNRWA schools (65) and students (39,144), the Field Office has a considerably high number of corporal punishment complaints.

138. The following factors may have contributed to the increased number of corporal punishment cases:

- Lack of understanding amongst UNRWA teachers pertaining to UNRWA’s zero-tolerance policy towards corporal punishment allegations;
- UNRWA School Counsellors’ raised awareness of their obligations to report any form of violence against students that comes to their attention; and
- The return of face-to-face school learning.

139. DIOS will continue its efforts to support the Agency’s mandate to eliminate the use of violence against children and promote a peaceful learning environment for students by increasing the
Agency’s capacity to review such allegations effectively. DIOS conducted training sessions with the Field Offices on drafting investigation reports pertaining to cases of corporal punishment. Furthermore, DIOS will engage with relevant stakeholders to discuss appropriate measures to enhance more timely investigation of corporal punishment cases.

Breach of Neutrality

140. Despite the numerous breach of neutrality allegations reported in 2022, some of which were received through external sources, the actual number of such cases fell from 27 in 2021 to 18 in 2022. The number still accounts for a significant increase from that recorded in 2019 (9). Notably, most of the neutrality violation postings by UNRWA staff in 2021 pertained to the Israeli-Gaza armed conflict in May 2021. This decrease in numbers could also follow the increased neutrality sessions and raised awareness regarding UNRWA’s policy regarding the use of social media.

Harassment/Abuse of Authority/Discrimination

141. The “Harassment/Abuse of Authority/Discrimination” cases documented also fell in 2022 in comparison to the past three years (as demonstrated in Table 10). This decrease could follow the deliberations of 2022 intake committee panels across the Agency, where most of the allegations were deemed to be more properly dealt with through other informal reporting channels (including the Ombudsperson Office or relevant management). Thus, alternative courses of action were taken against these allegations rather than an investigation.

Sexual Misconduct

142. The cases of SEA and SH decreased in 2022. This may be because of an Agency’s campaign “We Say NO to Sexual Misconduct”, which raised awareness on this matter via emails, live Facebook sessions and Townhall meetings. Staff members were also required to complete mandatory e-courses training on the prevention of SEA and SH as a priority.

Fraud, Theft, and loss to the Agency

143. The fraud, theft and loss to Agency case numbers account for a significant decrease in 2022 with the lowest recorded cases over the past five years. ID’s review of all fraud allegations in 2022 assisted in this decrease and noted that a number of cases were deemed to be fraud/theft but did not pertain to any financial misconduct. Rather, these cases were more suitable to be classified as failure to comply with professional standards, given that no loss to the Agency was identified. ID liaised with the field offices and the allegation type was altered accordingly, leading to this decrease.

Category of Other Cases

144. The “Other” cases category includes allegations of breach of confidentiality, outside activities without authorization, failure to comply with professional standards as well as other forms of misconduct. The case numbers for each allegation are broken down in Table 11 below:

Table 11. Other Cases

<table>
<thead>
<tr>
<th>Allegation</th>
<th>Number of Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breach of Confidentiality</td>
<td>5</td>
</tr>
<tr>
<td>Outside Activities and Interests</td>
<td>11</td>
</tr>
<tr>
<td>Failure to comply with professional standards</td>
<td>53</td>
</tr>
<tr>
<td>Other misconduct</td>
<td>15</td>
</tr>
</tbody>
</table>
Backlog of Open Cases

145. In light of the fact that in 2022 more cases were opened and fewer cases were closed in comparison to 2021, the total number of open backlog cases continued to increase steadily, showing an approximate 25 percent increase from 249 open cases in 2021 to 310 cases in 2022. It is to be noted that the increase in corporal punishment cases accounts for the majority of the increase (there was an increase of 41 backlog cases of corporal punishment).

146. Nevertheless, it is important to note that in 2022, DIOS assisted in clearing Field Office cases by undertaking investigations of several GFO and LFO backlog neutrality cases, noting the operational limitations that have prevented LFO from addressing these cases. Additionally, ID prioritized assisting SFO in reviewing their backlog cases. It is of relevance to note that a Syria-based staff member recently joined the SFO Investigations Office and is presently assisting with administrative and clerical tasks, including statistical reports and assessment preparation. This FIO appointment will greatly assist in assessing and investigating SFO cases in 2023.

147. DIOS plans to give the primary focus in 2023 on providing support to LFO and SFO considering their current backlog of open cases and their respective ageing. In particular, DIOS is working towards establishing a system that allows for closer monitoring of field cases and complaints. This will effectively enhance DIOS oversight over the fields.

Assessment of Allegations and Agency Intake Committee (IC) Meetings in 2022

148. Before initiating any formal investigation into an allegation of misconduct, the Central Intake Unit (CIU) must first assess the allegation within DIOS to ensure that the alleged behaviour constitutes misconduct. CIU conducts assessments for HQA and Field Office complaints except for JFO, where they review the complaints with a DIOS representative present to guide and advise the committee. Staffing limitations within CIU remain an ongoing issue in 2022 and have necessitated the roll-back of coverage for JFO. Following the CIU assessment, CIU will convene and organize intake committee meetings across the Agency to discuss the complaint assessment and CIU’s recommendation.

149. The role of the Agency’s Intake Committee Meetings includes reviewing and evaluating allegations of misconduct to ensure the objectivity and transparency of the process of addressing the complaints. The panel members analyze all relevant information and documentation of each complaint and discuss an appropriate course of action. It is relevant to mention that the intake committee only provides recommendations; DIOS Director or the concerned Field Director is the final decision maker.

150. The DIOS and respective Field Office Intake Committees conduct meetings regularly. DIOS members are present in each committee meeting to ensure the consistency of all intake deliberations.

151. Table 12 shows the number of intake committee meetings held Agency-wide along with the number of complaints discussed and allegations reviewed.
Following intake deliberations, the committee may recommend either investigating, declining, recording for information, suspending, or referring the allegation(s) to other UNRWA entities. The below chart (Figure 9) presents percentages for each recommendation decided upon by the intake committee Agency-wide.

**Table 12. Number of ICs held and number of complaints and allegations reviewed**

<table>
<thead>
<tr>
<th>Responsible HQ/Field Office</th>
<th>Number of Intake Committee Meetings</th>
<th>Number of Complaints Discussed</th>
<th>Number of Allegations Reviewed</th>
</tr>
</thead>
<tbody>
<tr>
<td>DIOS</td>
<td>19</td>
<td>78</td>
<td>120</td>
</tr>
<tr>
<td>JFO</td>
<td>21</td>
<td>172</td>
<td>212</td>
</tr>
<tr>
<td>SFO</td>
<td>15</td>
<td>82</td>
<td>106</td>
</tr>
<tr>
<td>LFO</td>
<td>9</td>
<td>54</td>
<td>68</td>
</tr>
<tr>
<td>WBFO</td>
<td>11</td>
<td>38</td>
<td>45</td>
</tr>
<tr>
<td>GFO</td>
<td>8</td>
<td>28</td>
<td>28</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>83</strong></td>
<td><strong>452</strong></td>
<td><strong>579</strong></td>
</tr>
</tbody>
</table>

The number of intake committee meetings held depends largely on the number of complaints received. For instance, as shown in Table 12, the majority of complaints and allegations were discussed in JFO, which serves to explain the high number of committee meetings held by that Field Office. Similarly, GFO has the lowest number of intake meetings given the low number of complaints received by that Field Office.

**DIOS noted that the current practice in SFO is that all matters received by them are formally assessed and referred to an IC, including matters that do not pertain to any misconduct (for example, requests submitted by staff members). DIOS has advised the Field Offices to create a separate complaint log sheet to record all matters that were deemed not to relate to misconduct, along with clarifying the reasons for each matter not being reviewed by an IC. This is a critical step in the recording process of complaints to ensure transparency and accountability and the efficient use of intake resources.**

Afterward, the Field Office may...
prepare a list of these recorded matters and forward it to the concerned Deputy Director of UNRWA Affairs (Operations) for their review.

155. As observed from the above table, the Agency reviewed 452 complaints comprising 579 allegations in 2022. The high number of received complaints is attributed to, as indicated in paragraph 149, the raised awareness amongst staff members of their obligation to report misconduct.

156. Nevertheless, it is still observed that there needs to be more awareness among staff regarding different conflict resolution mechanisms. This is evidenced by a considerable number of complaints in 2022 that pertained to managerial issues which were considered more suitable to be resolved through informal reporting channels (including the Ombudsperson Office and the Ethics Office) rather than formal investigative channels.

Timeliness of Investigations

157. The amount of time taken to finalize the investigation of 164 cases in 2022 in DIOS and the Field Offices is detailed in Table 13. Essentially, the time it takes to investigate an allegation will mainly depend on the number of resources available for the investigation, the complexity of the case, underlying logistical issues and the number of witnesses and their availability. All these issues will impact the investigator’s ability to complete an investigation within established timelines. While a timely conclusion is in the Agency’s best interests, it is important that an investigation be thorough and objective and that all reasonable avenues of inquiry are exhausted.

158. The percentage of cases closed within six months in DIOS and two Field Offices decreased as demonstrated in the table below, it is noted that closing old backlog cases would subsequently result in a decrease in the rate of finalizing an investigation within six months. Performance was affected by the reduced capacity of ID due to resource constraints.

Table 13. Ageing Benchmarks

<table>
<thead>
<tr>
<th>Responsible Field Office, and DIOS</th>
<th>Cases Completed Within six months/ All closed cases in 2022 (2021)</th>
<th>Average Number of Days for the completed cases in 2022 (2021)</th>
<th>Average Number of Days currently open cases in 2022 (2021)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gaza</td>
<td>3/17-18% (21%)</td>
<td>303 (364)</td>
<td>390 (218)</td>
</tr>
<tr>
<td>Jordan</td>
<td>19/61-31% (26%)</td>
<td>361 (377)</td>
<td>290 (220)</td>
</tr>
<tr>
<td>Lebanon</td>
<td>9/30-30% (28%)</td>
<td>673 (483)</td>
<td>521 (645)</td>
</tr>
<tr>
<td>West Bank</td>
<td>4/10-40% (23%)</td>
<td>552 (675)</td>
<td>288 (701)</td>
</tr>
<tr>
<td>Syria</td>
<td>2/23-9% (30%)</td>
<td>767 (337)</td>
<td>627 (531)</td>
</tr>
<tr>
<td>DIOS</td>
<td>4/23-17% (33%)</td>
<td>328 (236)</td>
<td>353 (201)</td>
</tr>
<tr>
<td>Agency-wide</td>
<td>41/164-25% (26%)</td>
<td>476 (437)</td>
<td>449 (415)</td>
</tr>
</tbody>
</table>

Substantiation Rates

159. The table on the next page presents the ‘substantiation rates’, representing the proportion of closed investigations concluding sufficient evidence that a staff member had committed wrongdoing.
160. It is worth mentioning that in 2022, LFO closed 17 long-outstanding cases as unsubstantiated on the grounds that these cases competed with other investigation office priorities and that there would be no benefit in pursuing these investigations. For example, four of the closed cases were related to allegations of speaking to the media without prior authorization from the Director LFO. Nonetheless, DIOS will continue to monitor the substantiation rate for appropriate analysis and response.

**Ageing of Open Cases**

161. Figure 12 below presents a breakdown by age and by the responsible office of all 311 open cases as of 31 December 2022.

![Figure 12. Ageing Open Cases in 2022](chart)

162. GFO had a low number of backlog cases as the current GFO Senior Field Investigator did not inherit any backlog cases when appointed in 2019. JFO has the largest number of still open cases which is a reason for the high number of complaints JFO received in 2022. It is relevant to note that JFO Investigations Unit consists of 5 investigators, the highest number of investigators compared to the other UNRWA Investigations offices including DIOS ID. Throughout 2022, JFO investigations have been carrying out active investigations across JFO offices. By JFO having a greater presence, JFO staff may have developed faith in the investigative process which may in turn have encouraged staff's reporting as opposed to seeking informal resolutions.
DIOS Investigations Activities

Overview of DIOS ID cases

163. The breakdown of ID cases in 2022 is described in Table 15 below.

Table 15. Snapshot of DIOS ID Cases in 2022

<table>
<thead>
<tr>
<th>Category</th>
<th>Total</th>
<th>Sexual Exploitation</th>
<th>Sexual Assault</th>
<th>Sexual Harassment</th>
<th>Corporal Punishment</th>
<th>Benefits of Membership</th>
<th>Accept (NoCOIP)</th>
<th>Perjury</th>
<th>Heamatological Status of Power</th>
<th>Financial Theft &amp; Embezzlement</th>
<th>Legal</th>
<th>Other Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opened Cases</td>
<td>30</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>0</td>
<td>3</td>
<td>9</td>
</tr>
<tr>
<td>Closed Cases</td>
<td>21</td>
<td>5</td>
<td>1</td>
<td>0</td>
<td>4</td>
<td>0</td>
<td>2</td>
<td>2</td>
<td>0</td>
<td>8</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Closed Cases</td>
<td>22</td>
<td>7</td>
<td>3</td>
<td>0</td>
<td>3</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

164. In 2022, DIOS ID finalized the investigation of 23 cases pertaining to 30 allegations of misconduct. Amongst these 23 cases, 14 have been substantiated. Subsequently, 38 investigation reports have been issued throughout 2022, several of which pertain to highly complex misconduct cases, including fraudulent practices and sexual misconduct. In contrast, in 2021 ID completed 18 investigations with 11 cases having been substantiated and 41 reports issued.

165. Compared with 2021, the number of completed cases shows an approximate 27 percent increase. The CIU also took up the role of preparing comprehensive assessments covering all initial inquiries of a complaint including collecting key corroborative evidence that may be at the risk of loss and gathering all relevant information prior to authorizing the complaint. In this way, CIU has assisted the investigators in progressing with their investigations by a thorough preliminary assessment of the complaint. The increase in cases closed in a year can also be considered an achievement considering the reduced staffing level of investigators within ID compared to 2021.

166. As indicated in Table 15 above, the percentage of cases closed within six months is 17 percent. This reflects a decrease compared to 2021, when the percentage of cases closed within six months was 33 percent. The average number of days for investigation completion in 2022 was 328 days, compared to 236 days in 2021. Performance against this indicator was mainly affected by:

- Capacity constraints within the Investigations Division, with two positions remaining vacant throughout the year, despite repeated recruitment efforts.
- Complex and sensitive nature of certain investigations undertaken, including fraud and corruption cases and sensitive SEA allegations, compounded by various challenges that ID encountered during the course of investigations, which hampered the investigation process to some degree.
- In addition, DIOS placed more priority on assisting Field Offices with the clearance of their backlog of open cases, which impacted the central ID capacity to progress cases.

167. Nevertheless, DIOS reiterates its commitment to exploring appropriate measures to enhance the timely completion of investigations, including (i) the prioritization of recruitment and onboarding of vacant investigator positions; (ii) closer monitoring of cases by DIOS through a comprehensive case tracker along with analyzing objective reasons for the length of
investigations and providing solutions for issues, which has contributed to the length of the process; (iii) the utilization of temporary staff to increase the investigative capacity within the Division; and (iv) exploring ways to streamline the investigation process and reporting without impacting the integrity of investigations. In the meantime, DIOS will continue to place the highest priority on the most serious cases, including potential SEA and fraud.

168. On that note, ID investigated complex cases in 2022, including the following:

- DIOS finalized two cases of sexual misconduct implicating two senior staff members;
- DIOS completed a sensitive SEA case against a UNRWA staff member. DIOS found substantive evidence to corroborate that the implicated subject sexually abused members of his family and recommended that appropriate action be taken against him;
- DIOS finalized a case of fraudulent practice implicating a UNRWA staff member. DIOS found that the staff member defrauded the Agency using forged medical bills. Following the post-investigation disciplinary process, a summary dismissal was issued against the staff member;
- Another fraud investigation was completed involving multiple subjects who submitted falsified documents to obtain concerning Provident Fund Humanitarian Repayable Withdrawals.; and
- DIOS has completed the investigation of a complex case of serious medical negligence. The reporting on this matter was in its final phase and was finalized in March 2023.

**DIOS Case Disposal Decisions**

169. DIOS periodically follows up with Legal Offices Agency-wide to obtain updates on the legal status pertaining to all previous DIOS substantiated cases. In 2022, 17 legal determinations and disposal decisions were undertaken for 16 cases that DIOS investigated. A disciplinary decision was taken against the subject of an extensive fraud case, which involved separation from service. Three disciplinary decisions were taken against three SEA subjects, also involving separation from service.

**Table 16. DIOS Cases Disposal Decisions**

<table>
<thead>
<tr>
<th>Case Disposal Decision</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Separation</td>
<td>4</td>
</tr>
<tr>
<td>No Sanction (Subject left the Agency)</td>
<td>4</td>
</tr>
<tr>
<td>Non-disciplinary reprimand</td>
<td>2</td>
</tr>
<tr>
<td>Censure, Fines &amp; Suspension And/or Demotion And/or Deferment</td>
<td>6</td>
</tr>
<tr>
<td>Other</td>
<td>1</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>17</td>
</tr>
</tbody>
</table>

**Field Office Management Activities**

170. The project-funded Senior Field Investigations Support Officer has been key in strengthening the investigations function in 2022. This function is critical as approximately 85 percent of investigations carried out in 2022 were conducted at the field level by field investigators. In 2022, ID worked closely with the FIO to identify their needs and offer technical guidance and support. Presently, there are 13 investigation staff in five FO with 5 vacancies advertised. Field Office full-time investigators are also supported by ad-hoc part-time investigators tasked to perform certain investigations.

171. Support provided by this officer to FIOs included several training sessions in the Field Offices with the objective of strengthening field investigation capacity. A training course was also
172. DIOS further assisted Field Offices in reviewing their backlog of cases and conducted support visits to the five Field Offices. These support visits allowed DIOS to properly assess and review the investigation work conducted by FIOs and identify areas for possible improvement. DIOS also carried out a peer review of samples of investigation reports issued by the Field Offices. Accordingly, DIOS recommended the adoption of the best investigation practices. The support and guidance that DIOS provided to the FIOs Agency-wide included the following:

- ID participated in witness and subject interviews carried out by the FIOs and provided guidance on the same;
- ID conducted several training sessions for field investigators on investigative techniques and drafting investigation reports;
- ID trained field investigators on the collection of key electronic evidence to guarantee the preservation of evidence at risk of loss; and
- ID reviewed the Field Office intake processes and assessed their intake practices. This was also followed by a review of their logging mechanism for matters not related to misconduct (including social support service requests by beneficiaries). DIOS arranged with Field Offices to create a separate complaint log sheet for matters that were deemed not to relate to misconduct.

173. As the Senior Field Investigations Support Officer has a key function in supporting Field Office investigations, this post will be regularized and filled in 2023.

### CIU Activities

174. ID continued working towards enhancing and centralizing the intake procedures Agency-wide through its CIU. In 2022, CIU had an active training role with FIOs. CIU conducted training sessions for field investigators relating to the collection and preservation of evidence after receiving allegations pertaining to breach of neutrality via social media platforms. CIU also provided training to intake colleagues in the fields to upskill and provide an informative insight into CIU assessment procedures. CIU also ensures the securing and preservation of key evidence collected during the assessment phase, to assist in the comprehensive investigation of allegations. During 2022, CIU played an important role in improving transparency and consistency in the review of all allegations of misconduct and will continue to review its functioning to ensure the best utilization of its limited staffing in 2023.

### Maintenance of central cases management system (i-Sight CMS)

175. In August 2022, ID went live with its upgraded CMS to replace the legacy CMS, a project which commenced in late 2021 but was delayed due to technical vendor issues. DIOS carried out several verifications of the data migrated from the legacy system to the new system throughout 2022. The latest version of the CMS requires all cases to be recorded in a more detailed and precise manner to centralize the way in which cases are recorded across the Agency. This upgrade has enhanced the monitoring of Agency-wide cases, thereby further enhancing internal oversight.

### Structural changes in ID

176. In 2022, the Division worked towards establishing a Sexual Misconduct Investigations Unit (SMIU) dedicated to centralizing and investigating all sexual allegations across the Agency with respect to the Agency’s zero-tolerance policy towards allegations of sexual misconduct. This Unit will be formed in early 2023 based at HQA and will be staffed with 1 P4 Senior Investigator and 1 Grade 15 Investigations Officer.
In 2022, ID completed preparation for the introduction of a Unit concept for HQ Amman investigators effective 2023. The purpose of this Unit is to centralize and specialize investigation functions amongst HQA investigators. This Unit will operate with a P4 head of Unit, 1 P3 investigator and 1 Grade 17 Investigator.

Way Forward

The strategic priorities for 2023 are in line with the vision outlined in the DIOS strategic plan document and include the following:

- The ID structure is expanded and rationalized commensurate with its mandate;
- Investigations coverage is focused on highest risk areas; and
- Investigation quality (objectivity, comprehensiveness, and timeliness) is harnessed.

ID has undertaken numerous measures in 2021/2022 to streamline the assessment and investigation process for misconduct complaints. This includes issuing an updated investigations guide, new investigation policy, and new case referral policy, combined with the implementation of the Agency's intake procedure, and establishing a dedicated field support function.

DIOS now expects these measures to contribute to strengthening the investigations function by improving the overall efficiency and effectiveness of investigations in the coming year. DIOS will also continue in its efforts to improve the quality of all Agency investigations through outreach and training for the fields. In this regard, the 2023 WP includes the following initiatives.

CIU currently operates on a partly functional model assessing all Field Office complaints except JFO. In 2023, CIU plans to review its current functioning to ensure optimal resource utilization and explore ways to improve CIU’s operational effectiveness, including a strategy for complete intake coverage across the Agency.

The Field Investigations Support Officer post will be regularized to a regular post in early 2023. DIOS shall optimize the operation of its work functions, including enhancing and building the capacity of field investigations offices. DIOS will continue to monitor the field office investigations' function. This includes undertaking a periodic review of investigation reports and FIO training on a regular basis.

To strengthen oversight relating to fraud, theft and financial misconduct cases, DIOS will undertake a fraud risk assessment for a proactive review of high-risk areas of fraud to establish a more effective approach toward cases with a potential loss to the Agency. Notably, DIOS plans on combining the efforts of ID and Audit Division resources to develop a plan for fraud oversight by DIOS.

The Sexual Misconduct Investigation Unit will be operationalized in 2023. Through this Unit, DIOS intends to enhance the process of investigation pertaining to cases of a sexual nature. DIOS also plans to specialize investigations functions amongst HQA investigators through the introduction of the Unit concept in 2023. In addition, DIOS is working towards establish a Neutrality Investigations Unit (NIU). It is proposed that this unit specialize in assessing and investigating all allegations pertaining to breach of neutrality complaints received Agency-wide.
Annex 1 – UNRWA Field Offices 2022 Investigation Activities

I. Gaza Field Office (GFO)

Table 17. Snapshot of GFO 2022 Investigation Activities

<table>
<thead>
<tr>
<th>GFO</th>
<th>Total</th>
<th>Sexual Exploitation and Abuse</th>
<th>Sexual Harassment</th>
<th>Corporal Punishment</th>
<th>Breach of Privacy</th>
<th>Assault (Non-UNRWA)</th>
<th>Exploitation</th>
<th>Harassment/Intimidation</th>
<th>Abuse of Power</th>
<th>Financial Impairing</th>
<th>Fraud, Theft &amp; Contraband</th>
<th>Other Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Cases</td>
<td>15</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>9</td>
</tr>
<tr>
<td>Cases Opened</td>
<td>15</td>
<td>0</td>
<td>0</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Cases Closed</td>
<td>17</td>
<td>0</td>
<td>0</td>
<td>6</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td>Currently Open</td>
<td>15</td>
<td>0</td>
<td>0</td>
<td>5</td>
<td>0</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>6</td>
</tr>
</tbody>
</table>

Age of Currently Open Cases (Average Days) 390
Age of Closed Cases (Average Days) 303
Percentage of Cases Closed within 6 Months 18%

Figure 1. Snapshot of GFO Ageing of Cases- 2022
II. Jordan Field Office (JFO)

Table 2. Snapshot of JFO 2022 Investigation Activities

<table>
<thead>
<tr>
<th>JFO</th>
<th>Total</th>
<th>Sexual Exploitation and Abuse</th>
<th>Sexual Harassment</th>
<th>Corporal Punishment</th>
<th>Death by Misadventure</th>
<th>Accidental Injury</th>
<th>Abused Child</th>
<th>Emotionally Abused Child</th>
<th>Abuse of Power</th>
<th>Rape</th>
<th>Revenge</th>
<th>Fraud</th>
<th>Theft</th>
<th>Loss to the Agency</th>
<th>Other Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Cases</td>
<td>76</td>
<td>0</td>
<td>0</td>
<td>9</td>
<td>4</td>
<td>5</td>
<td>0</td>
<td>23</td>
<td>3</td>
<td>16</td>
<td>39</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cases</td>
<td>101</td>
<td>0</td>
<td>0</td>
<td>35</td>
<td>6</td>
<td>7</td>
<td>0</td>
<td>16</td>
<td>4</td>
<td>18</td>
<td>46</td>
<td></td>
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</tr>
<tr>
<td>Closed</td>
<td>61</td>
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<td>0</td>
<td>17</td>
<td>7</td>
<td>2</td>
<td>0</td>
<td>12</td>
<td>2</td>
<td>11</td>
<td>27</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Currently Open</td>
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<td>0</td>
<td>0</td>
<td>27</td>
<td>3</td>
<td>10</td>
<td>0</td>
<td>27</td>
<td>5</td>
<td>23</td>
<td>58</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Age of Currently Open Cases  | 230   | Age of Closed Cases          | 361               | Percentage of Cases Closed within 6 Months | 31%          |

Figure 2. Snapshot of JFO Ageing of Cases- 2022
III. Lebanon Field Office (LFO)

Table 3. Snapshot of LFO 2022 Investigation Activities

<table>
<thead>
<tr>
<th>LFO</th>
<th>Total</th>
<th>Sexual Exploitation and Abuse</th>
<th>Sexual Harassment</th>
<th>Corporal Punishment</th>
<th>Bribery of Officials</th>
<th>Assault (Not CPI)</th>
<th>Fuelling</th>
<th>Maladministration</th>
<th>Abuse of Power</th>
<th>Fraud, Theft &amp; Loss to the Agency</th>
<th>Other Causes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Cases</td>
<td>48</td>
<td>0</td>
<td>0</td>
<td>6</td>
<td>15</td>
<td>0</td>
<td>0</td>
<td>8</td>
<td>1</td>
<td>12</td>
<td>13</td>
</tr>
<tr>
<td>Opened Cases</td>
<td>32</td>
<td>0</td>
<td>0</td>
<td>21</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>0</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>Closed Cases</td>
<td>16</td>
<td>0</td>
<td>0</td>
<td>4</td>
<td>15</td>
<td>0</td>
<td>0</td>
<td>4</td>
<td>0</td>
<td>6</td>
<td>8</td>
</tr>
<tr>
<td>Current Open</td>
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<td>19</td>
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<td>0</td>
<td>7</td>
<td>3</td>
<td>1</td>
<td>11</td>
</tr>
</tbody>
</table>

Age of Currently Open Cases (Average Days) 521
Age of Closed Cases (Average Days) 673
Percentage of Cases Closed within 6 Months 30%

Figure 3. Snapshot of LFO Ageing of Cases- 2022
IV. West Bank Field Office (WBFO)

Table 4. Snapshot of WBFO 2022 Investigation Activities

<table>
<thead>
<tr>
<th>WBFO</th>
<th>Total</th>
<th>Sexual Exploitation and Abuse</th>
<th>Sexual Harassment</th>
<th>Domestic Violence</th>
<th>Breach of Neutrality</th>
<th>Assault (not GI)</th>
<th>Rape/Incest</th>
<th>Possession/Dissemination of Child Porn</th>
<th>Procurement Irregularity</th>
<th>Fraud, Theft &amp; Loss to the Agency</th>
<th>Other Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Cases</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>1</td>
<td>0</td>
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<td>0</td>
</tr>
<tr>
<td>Cases Opened</td>
<td>11</td>
<td>0</td>
<td>1</td>
<td>4</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Cases Closed</td>
<td>10</td>
<td>0</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>Currently Open</td>
<td>8</td>
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<td>0</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>1</td>
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<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Age of Currently Open Cases (Average Days)</td>
<td>288</td>
<td>Age of Closed Cases (Average Days)</td>
<td>552</td>
<td>Percentage of Cases Closed within 6 Months</td>
<td>40%</td>
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<td></td>
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</tr>
</tbody>
</table>

Figure 4. Snapshot of WBFO Ageing of Cases- 2022
## Syria Field Office (SFO)

**Table 5. Snapshot of GFO 2022 Investigation Activities**

<table>
<thead>
<tr>
<th>SFO</th>
<th>Total</th>
<th>Sexual Exploitation and Abuse</th>
<th>Sexual Harassment</th>
<th>Corporal Punishment</th>
<th>Breach of Neutrality</th>
<th>Assassination (CFI)</th>
<th>Corruption</th>
<th>Malpractice/Disciplinary Action</th>
<th>Bribery</th>
<th>Fraud</th>
<th>Theft in the Agency</th>
<th>Other Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Cases</td>
<td>85</td>
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<td>1</td>
<td>22</td>
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<td>0</td>
<td>0</td>
<td>34</td>
<td>3</td>
<td>14</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Closed Cases</td>
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<td>0</td>
<td>21</td>
<td>3</td>
<td>0</td>
<td>0</td>
<td>6</td>
<td>3</td>
<td>3</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>Currently Open</td>
<td>25</td>
<td>0</td>
<td>1</td>
<td>12</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>8</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Currently Closed</td>
<td>105</td>
<td>0</td>
<td>1</td>
<td>31</td>
<td>7</td>
<td>3</td>
<td>0</td>
<td>34</td>
<td>5</td>
<td>15</td>
<td>43</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Age of Currently Open Cases (Average Days)</th>
<th>627</th>
</tr>
</thead>
<tbody>
<tr>
<td>Age of Closed Cases (Average Days)</td>
<td>767</td>
</tr>
<tr>
<td>Percentage of Cases Closed within 6 Months</td>
<td>9%</td>
</tr>
</tbody>
</table>

**Figure 5. Snapshot of SFO Ageing of Cases - 2022**