

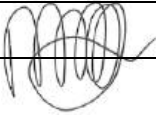
CHARTER OF THE INDEPENDENT EVALUATION AND AUDIT SERVICES	
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1 Purpose

- 1.1 This Charter constitutes the framework for the Independent Evaluation and Audit Services (IEAS) of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to provide: (a) credible evidence on the performance of UN-Women in achieving gender equality and the empowerment of women; and (b) assurance that UN-Women’s governance, risk management and control processes are adequate, effective and functioning as intended to meet the Entity’s strategic and organizational objectives.

2 Application

- 2.1 The Charter applies to all personnel.

3 Definitions

3.1 For the purposes of the Charter, the terms referred to herein have the following meaning:

Advisory Committee on Oversight (ACO): is governed by its own terms of reference; is made up of five independent professionals; and provides the Executive Director of UN-Women with independent, external advice based on good practice regarding the organization's accountability framework and systems, including risk management.

Institute of Internal Auditors, Inc. (IIA): is an international professional association and recognized authority for internal audit.

International Professional Practices Framework (IPPF): is the conceptual framework that organizes authoritative guidance promulgated by the IIA. It includes the Mission of Internal Audit, Mandatory Guidance and Recommended Guidance.

International Standards for the Professional Practice of Internal Auditing (the Standards): is part of the Mandatory Guidance of the IIA IPPF. The Standards provide a framework for performing and promoting internal auditing.

United Nations Evaluation Group (UNEG): is an interagency professional network that brings together the evaluation units of the UN system, including UN departments, specialized agencies, funds and programmes, and affiliated organizations. It currently has 50 members and observers.

United Nations Representatives of the Internal Audit Services (UN RIAS): is an affiliation of Chief Audit Executives of United Nations System organisations. It is a framework and a forum to promote the development and exchange of UN internal audit and oversight related practices and experience. UN-RIAS is a part of RIAS, the Representatives of Internal Audit Services of United Nations organisations and multilateral financial institutions and other associated intergovernmental organisations.

4 Roles and Responsibilities

4.1 The roles and responsibilities of personnel, including the authority and levels of accountability are included in paragraphs 4.2 to 4.11 below:

4.2 The Director, IEAS reports administratively and functionally to the Executive Director but is not part of operational management.

4.3 The Director, IEAS is functionally and operationally independent from management in the conduct of his/her duties. In the exercise of his/her functions, s/he takes advice from the Advisory Committee on Oversight (ACO). The Director, IEAS has the authority to initiate, carry out and report on any action, which s/he considers necessary to fulfill his/her mandate. This includes the right to determine the scope of work; decide on techniques and methodologies; and allocate resources within his/her budget authority, including the engagement of specialized consultants.

- 4.4 The Director, IEAS is supported by the Chief, Independent Evaluation Service (IES) and the Chief, Internal Audit Service (IAS).
- 4.5 The Director, IEAS and his/her personnel shall be independent of all UN-Women programmes, operations and activities, to ensure the impartiality and credibility of the work undertaken.
- 4.6 The Director, IEAS and his/her personnel shall conduct internal audit, advisory and independent evaluation work in a professional, impartial and unbiased manner and in accordance with good practice and the standards and norms generally accepted and applied by the United Nations system organizations. The Director, IEAS shall establish safeguards to limit impairments to independence or objectivity. If the Director, IEAS determines that independence or objectivity is/has been impaired in fact or appearance, the details will be disclosed to the Executive Director, ACO and/or the Executive Board as relevant.
- 4.7 For the performance of his/her duties, the Director, IEAS shall have unrestricted, unlimited, direct and prompt access to all UN-Women records, officials or personnel holding any UN-Women contractual status, and to all UN-Women premises, subject to accountability for confidentiality and safeguarding of records and information.
- 4.8 The Director, IEAS shall have unrestricted access to, and be free to communicate and interact directly with UN Women senior management; as well as the Chair and members of the of the Executive Board (in a manner consistent with the Rules of Procedure of the UN-Women Executive Board), the ACO, and the United Nations Board of Auditors including in-private meetings without management present.
- 4.9 The right of all staff and personnel to communicate confidentially with, and provide information to, IEAS without fear of reprisal shall be guaranteed by the Executive Director. This is without prejudice to measures that may be taken under UN-Women Staff Regulations and Rules regarding claims that are intentionally and knowingly false or misleading or made with reckless disregard for the accuracy of the information.
- 4.10 The Director, IEAS shall respect the confidential nature of, and protect from unauthorized disclosure, any information gathered or received in the course of an internal audit, advisory assignment, evaluation or investigation, and shall use such information only when necessary for the performance of his/her duties.
- 4.11 The Director, IEAS shall liaise regularly with all other internal and external providers of assurance services to ensure the proper coordination of activities (e.g. Chief Risk Officer, Board of Auditors, Joint Inspection Unit). The Director, IEAS shall also periodically liaise with the United Nations Ethics Office and with the United Nations Ombudsperson where these entities provide services for UN-Women.

5 Policy

5.1 Mandate

5.1.1 IEAS provides independent evaluation and internal audit assurance, as well as advisory services on UN-Women's strategies, programmes, governance, risk management, controls, and business systems and processes to provide evidence for decision-making, to identify good practices and to provide recommendations for improvement.

5.2 Independent internal assurance under the Three Lines of Defence model

5.2.1 In the CEB/2014/5 meeting of the Chief Executive Board (CEB), the CEB endorsed the "Three Lines of Defence" model where it provides a useful framework for United Nations organizations to identify relationships and responsibilities of different actors with respect to the different lines of defence for risk management and control.

5.2.2 The Three Lines of Defence model describes responsibilities for effective risk management and control as follows: management is the first line of defence for risk management being primarily responsible for monitoring and controlling implemented processes; the second line of defence consists of separately established risk, control, and compliance oversight functions to ensure that the proper design of processes and controls are in place and are operating effectively within the first line of defence; functions, such as internal audit, that provide independent assurance on the implementation and effectiveness of governance, risk management, processes and controls and evaluation, that provides evidence on relevance, effectiveness, efficiency, impact and sustainability, are considered as the third line of defence.

5.2.3 Within this context, IEAS functions as part of the third line of defence, providing independent assurance and evidence for accountability and contributing to learning.

5.3 Scope of work and professional standards

5.3.1 IEAS fulfils its internal oversight role through independent evaluation, internal audit and advisory services, and investigation. IEAS' internal oversight responsibilities are set out below.

5.3.2 Independent Evaluation

5.3.2.1 Evaluation in UN-Women is defined as a systematic and impartial assessment that provides credible and reliable evidence-based information for understanding the extent to which an intervention has achieved or made progress (or lack thereof) towards intended and unintended results on gender equality and the empowerment of women.

5.3.2.2 UN-Women evaluations assess the extent to which the intervention evaluated is guided by organizational and system-wide objectives on gender equality and human rights and whether it contributes to gender equality and human rights results. UN-

Women evaluations also incorporate these approaches in the actual evaluation process.

5.3.2.3 The principles set out in the Evaluation Policy (UNW/2020/5/Rev.1) guide the planning, conduct and follow-up to evaluation, including: *national ownership and leadership; United Nations system coordination and coherence on gender equality and the empowerment of women; innovation; fair power relations and empowerment; participation and inclusion; independence and impartiality; transparency; quality and credibility; intentionality and use of evaluation; and ethics.* Taken together, these principles ensure UN-Women’s evaluation processes reflect:

- a) UN-Women’s integrated normative support, UN system coordination and operational mandate;
- b) the commitment of UN-Women to gender-responsive evaluation; and
- c) alignment with the United Nations Evaluation Group (UNEG) Norms and Standards, UNEG Ethical Guidelines and UNEG Guidance on Integrating Human Rights and Gender Equality in Evaluation.

5.3.2.4 The evaluation function at UN-Women focuses on five strategic areas:

- a) implementation of an effective corporate evaluation system;
- b) implementation of effective decentralized evaluation systems;
- c) promotion of United Nations coordination on gender-responsive evaluation;
- d) strengthening of national evaluation capacities for gender-responsive evaluation; and
- e) strengthening the use of gender-responsive evaluation.

5.3.3 Internal Audit (assurance and advisory services)

5.3.3.1 In accordance with the definition adopted by the Institute of Internal Auditors (IIA), internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control and governance processes.

5.3.3.2 IAS governs itself by adherence to the applicable United Nations and UN-Women regulations, rules, policies and procedures and the mandatory elements of the IIA’s International Professional Practices Framework (IPPF), including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing (the Standards), and the Definition of Internal Auditing as adopted by the United Nations Representatives of the Internal Audit Services (UN-RIAS), this Charter and IAS policies, practices and procedures. The IAS Charter contains further specific internal audit principles to complement this Charter.

5.3.3.3 In accordance with the IIA Standards, internal audit may provide both assurance and consulting services. The IPPF defines these services as follows:

Assurance services – are an objective assessment of evidence to provide an independent opinion or conclusions regarding the entity, operations, function, process, system or other subject matter. The nature and scope of the assurance engagement are determined by the internal auditor.

Advisory services – are advisory in nature and are intended to add value and improve UN-Women’s governance, risk management and control processes. Advisory services are undertaken in a manner in which IAS maintains its independence and objectivity and does not assume responsibilities reserved for management.

5.3.3.4 In planning its audits, IAS will interact regularly with the United Nations Board of Auditors to optimize audit coverage and avoid duplication of assurance work. An overall IEAS plan will be developed each year to coordinate IAS and IES activity. IAS will also share information on issues of mutual interest with the Board of Auditors.

5.3.3.5 The scope of internal audit activities encompasses, but is not limited to, objective examination of evidence for the purpose of providing independent assessments to the Executive Director, the Executive Board and management on the adequacy and effectiveness of UN-Women’s governance, risk management and control processes. Internal audits include assessing whether:

- i. Risks relating to the achievement of UN-Women’s strategic objectives are appropriately identified and managed.
- ii. The actions of UN-Women’s personnel comply with UN-Women’s policies, procedures, regulations and governance standards.
- iii. The results of operations, offices or programmes are consistent with established goals and objectives.
- iv. Operations or programmes are being carried out effectively and efficiently.
- v. Established processes and systems enable compliance with the policies, procedures, guidelines and regulations that could significantly impact UN-Women.
- vi. Policies, procedures and guidelines are adequately designed and effectively implemented so the risks are managed cost-effectively.
- vii. Information and the means used to identify, measure, analyse, classify, and report such information are reliable and have integrity. Resources and assets are acquired economically, used efficiently and protected adequately.

5.3.4 Investigation

5.3.4.1 Investigations in UN-Women are carried out by an external service provider under a Memorandum of Understanding. Investigation services may cover allegations of fraud; corruption; workplace harassment; sexual harassment; abuse of authority;

discrimination; retaliation; sexual exploitation and abuse; or any other failure to observe prescribed regulations, rules, policies and procedures and standards of conduct allegedly committed by UN-Women staff members, non-staff personnel and contractors.

5.3.4.2 Investigation services shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and UN-Women's regulations and rules.

5.3.4.3 The Director, IEAS is the designated official responsible for coordinating investigation-related matters with an official investigation service provider. The Director, IEAS has the authority to assist investigation activities; coordinate information requests or referrals to management; provide the investigation service provider with data collection and records; follow up on investigation reports and referrals; prepare and follow up on lessons learned with management; perform proactive integrity reviews where applicable; and promote fraud awareness.

5.4 **Structure and reporting line**

5.4.1 The Director, IEAS reports administratively and functionally and is accountable to the Executive Director, without prejudice to operational independence in discharging his/her oversight duties and responsibilities. IEAS reports to the Executive Board on an annual basis through the Report on the Evaluation Function and the Report on Internal Audit and Investigation.

5.5 **Independence and objectivity**

5.5.1 To ensure appropriate organizational and individual independence and objectivity, and to enable IEAS to fulfil its responsibilities free from interference in determining the scope of work, performing its work and communicating results:

- i. IEAS shall be provided with the necessary resources in terms of adequate funds and professional staff to maintain its independence and objectivity.
- ii. IEAS personnel shall have no direct operational responsibility or authority over any UN-Women activities.
- iii. IEAS personnel shall be impartial, unbiased and avoid conflicts of interest. IEAS staff and consultants shall not be assigned to areas for which they have had operational responsibility within at least the previous two years.
- iv. In the performance of their oversight work, the Director, IEAS and IEAS staff shall avoid perceived or actual conflicts of interest.

5.5.2 The Director, IEAS shall bring to the attention of the ACO any interference or impairment to IEAS' independence, objectivity or professionalism.

5.5.3 Allegations of misconduct against the Director, IEAS, or any IEAS personnel shall be reported to the official external investigation service provider. In such circumstances, the external investigation service provider may consult with the Executive Director and/or the Chair of the ACO and may decide to refer the matter to another independent external investigative authority.

5.6 **Appointment, performance appraisal and dismissal of the Director**

5.6.1 The Executive Director decides on the appointment and removal of the Director, IEAS taking into consideration the advice of the ACO. Termination of employment should be for just cause, as per established procedures for UN-Women staff, and in consultation with the ACO.

5.6.2 The tenure of the Director, IEAS will be for an initial probation appointment of one year with an extension for the first tenure up to a maximum of five years, with the possibility of renewal for another maximum five years for the second tenure. The Director, IEAS shall be barred from re-employment within UN-Women after the expiry of his/her term.

5.6.3 The performance appraisals of the Director, IEAS shall be carried out by the Executive Director after receiving input from the ACO.

5.7 **Quality assurance and improvement programme**

5.7.1 The Director, IEAS shall institute and maintain a quality assurance and improvement programme, in accordance with the professional standards and practices of the functions, including promoting continuing professional development to meet the requirements of this Charter.

5.8 **Reporting and disclosure of reports**

5.8.1 The Director, IEAS is responsible and accountable for timely compliance with the appropriate reporting and disclosure requirements under the Evaluation Policy for Evaluation Reports and the decision made by the Executive Board 2012/10 for Internal Audit Reports.

5.9 **Approval and revision**

5.9.1 The Director, IEAS is responsible for applying this Charter; reviewing it periodically and proposing changes to the Executive Director to keep it up to date. The Director, IEAS may issue any additional directives, policies or guidelines as necessary to complement this Charter and accomplish its mission.

5.9.2 This Charter, approved by the UN-Women Executive Director taking into consideration the advice of the ACO, shall form an annex to the Financial Rules and be communicated to the UN-Women Executive Board.

5.9.3 Amendments to this Charter are subject to the approval of the Executive Director taking into consideration any comments of the ACO.

6 Exceptions to the Policy

6.1 Not Applicable. This Charter is not subject to any exceptions.

7 Other provisions

7.1 This Charter supersedes the Charter of Independent Evaluation and Audit Services Policy dated 25th January 2018.

8 Related documents

8.1 Evaluation Policy.

8.2 Charter of the Internal Audit Service.