

Oversight Mechanisms of UN-Women

Presentation to the UN-Women Executive Board

11 April 2022



CONTENTS

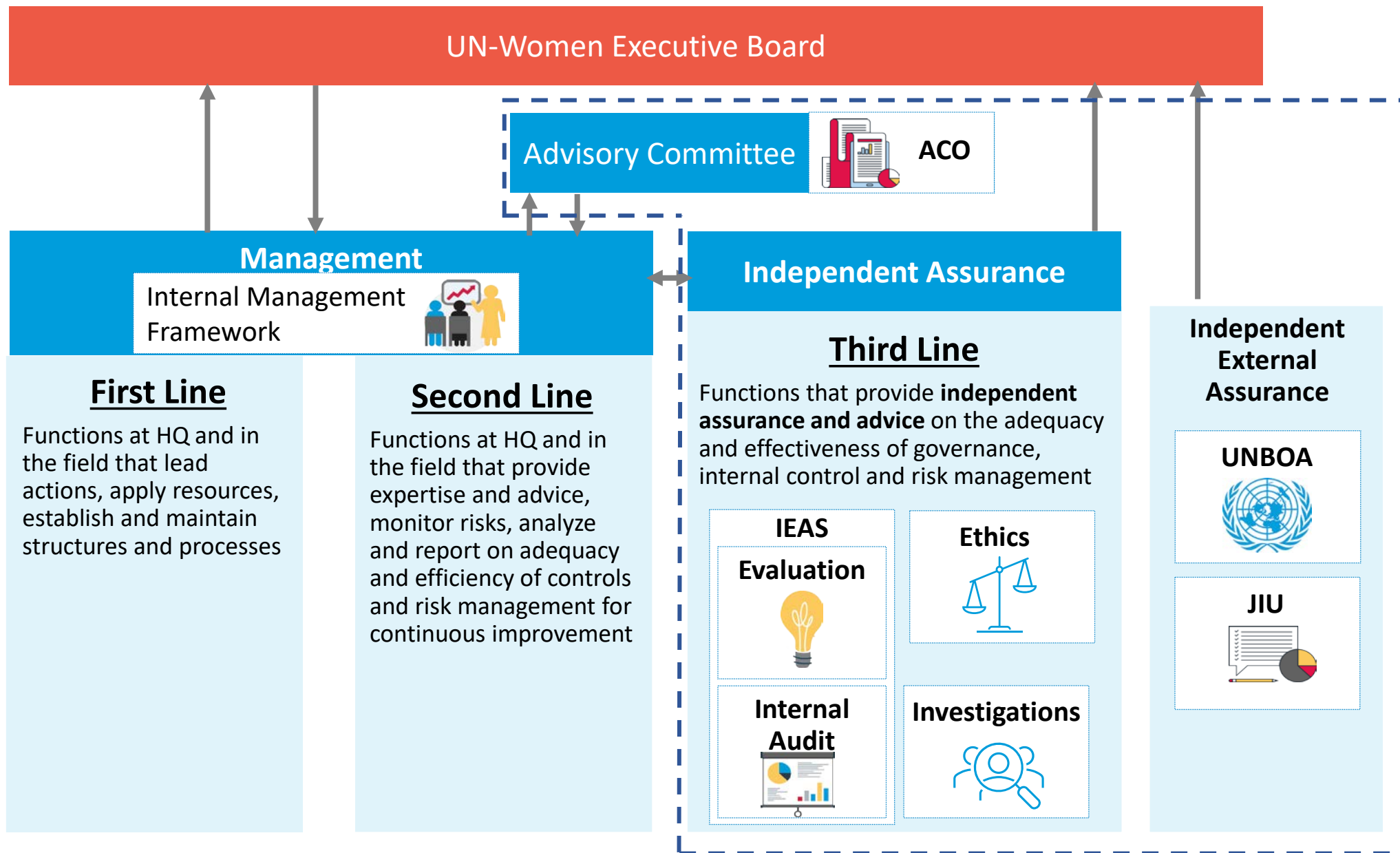
- 1. Overview**
- 2. Independent External Oversight Providers**
- 3. Independent Advisory Provider**
- 4. Independent Internal Oversight Providers**
- 5. Opportunities for Engagement**





OVERVIEW

UN-Women Three Lines Model

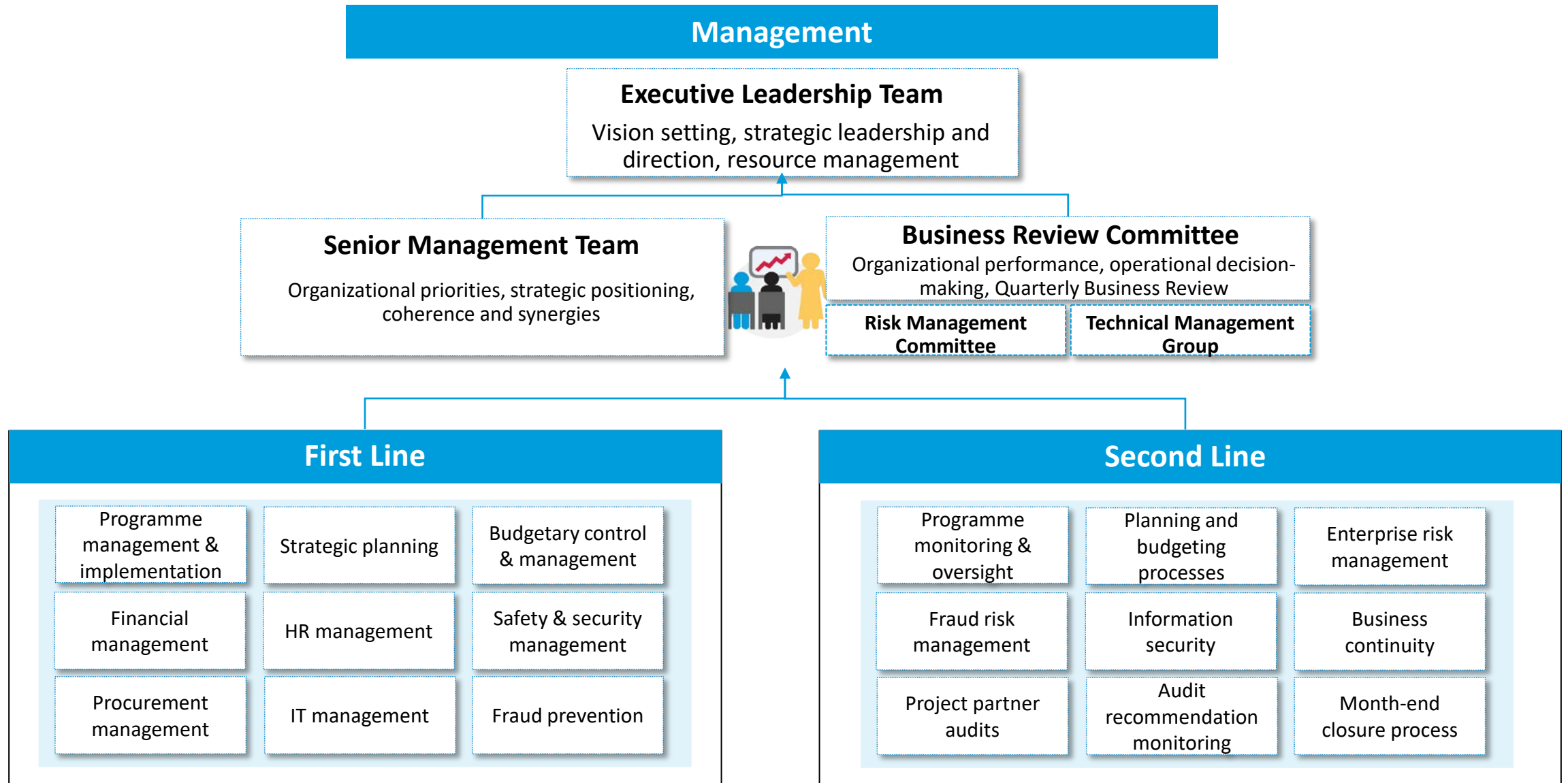


Key

- ↑ Accountability, reporting
- ↓ Delegation, direction, resources, oversight
- ↔ Alignment, communication, coordination, collaboration

UN-Women Management Functions

First and second line



UN-Women Institutional Oversight Providers

Third line – independent oversight and advice

INDEPENDENT EXTERNAL OVERSIGHT

UN Board of Auditors (UNBOA)



External auditors
Opinion on the financial statements

Joint Inspection Unit (JIU)



Conducts system-wide reviews, benchmarking and assessments

INDEPENDENT INTERNAL OVERSIGHT

Independent Evaluation and Audit Services (IEAS)

Evaluation (IES)



Relevance, coherence, effectiveness, sustainability

Internal Audit (IAS)



Governance, risks, controls

INDEPENDENT SOURCE OF ADVICE

UN Women Advisory Committee on Oversight (ACO)



Provides independent, external advice regarding accountability frameworks and systems

Ethics (UN Ethics Office)



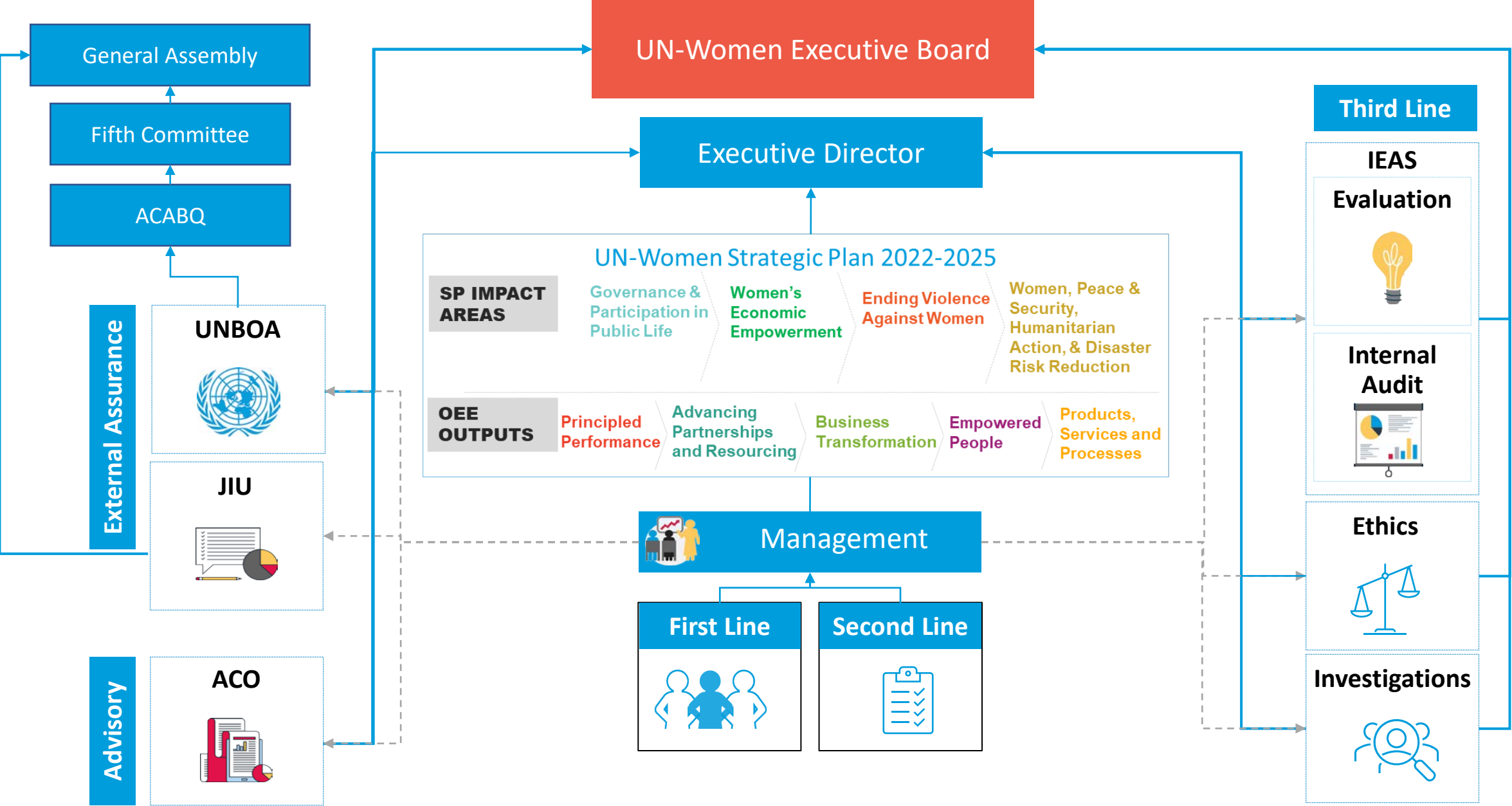
Consult on ethical issues, and seek protection against retaliation for reporting misconduct

Investigations (UN Office of Internal Oversight Services)



Investigation of fraud and misconduct

UN-Women Institutional Oversight Providers





INDEPENDENT EXTERNAL OVERSIGHT

UN Board of Auditors (UNBoA)

- **MANDATE:** established by the General Assembly to audit the accounts of the UN organizations, funds and programmes and report findings and recommendations to the GA and governing bodies
- **INDEPENDENCE:** completely independent and solely responsible for the conduct of the audit
- **AUTHORITY:** Board and its staff have free access to all books, records, and other documentation which are, in the opinion of the Board, necessary for the performance of the audit
- **SCOPE:** form an opinion as to whether the financial statements present fairly; informed by a general review of financial systems, internal controls, and a test examination of accounting records and other supporting evidences

ENGAGEMENT WITH EXECUTIVE BOARD

Financial report and audit financial statements and management response presented at the **First Regular Session**

Implementation of the recommendations of the Board of Auditors and management responses presented at the **First Regular Session**

Joint Inspection Unit (JIU)

- **MANDATE:** established by the General Assembly as the only independent, external oversight body of the UN system, mandated to conduct system-wide reviews, evaluations and assessments
- **INDEPENDENCE:** enjoys complete independence; created to assist intergovernmental bodies in the management review and reform processes
- **SCOPE:** reviews cross-cutting issues in the areas of management and administration; identifies best practices, promotes benchmarking and facilitates information sharing throughout the 28 Participating Organizations

ENGAGEMENT WITH EXECUTIVE BOARD

Included as an annex to the Executive Director's Annual Report during the **Annual Session**

Member States can access the JIU's Web-Based Tracking System through dedicated log-in



INDEPENDENT ADVISORY PROVIDER

Advisory Committee on Oversight (ACO)

- **MANDATE:** five independent experts directly appointed by Executive Director to provide her with independent, external advice based on best practices relating to UN-Women’s accountability frameworks and systems, including risk management.
- **SCOPE:** reviews matters related to organizational performance and effectiveness, financial management and reporting, internal audit, investigation and evaluation functions, ethics function, and the effectiveness of UN-Women’s systems of internal control and accountability, including governance, risk management and control processes.
- **FUNCTIONING:** members of ACO may serve for a up to two three-year terms; the ACO holds at least 3 annual meetings; the Executive Office provides the ACO with a Secretariat function
- **AUTHORITY:** has authority and responsibility to review all activities it deems appropriate; yearly meetings and exchange with the Director of the Independent Evaluation and Audit Services (IEAS); UN Board of Auditors (UNBoA); Representatives of UN Office of Internal Oversight Services (OIOS); and the Head of the UN Ethics Office
- **INDEPENDENCE:** enjoys complete independence; deliberations of the Committee are delivered to Executive Leadership through summary memos, in person debriefs, and meeting minutes, all of which are confidential.
- **UN-SYSTEM COOPERATION & INTEGRATION:** participates in annual meeting of representatives of UN System Oversight Committees, hosted by the UN Independent Audit Advisory Committee (IAAC), reporting to Secretary-General.

ENGAGEMENT WITH EXECUTIVE BOARD

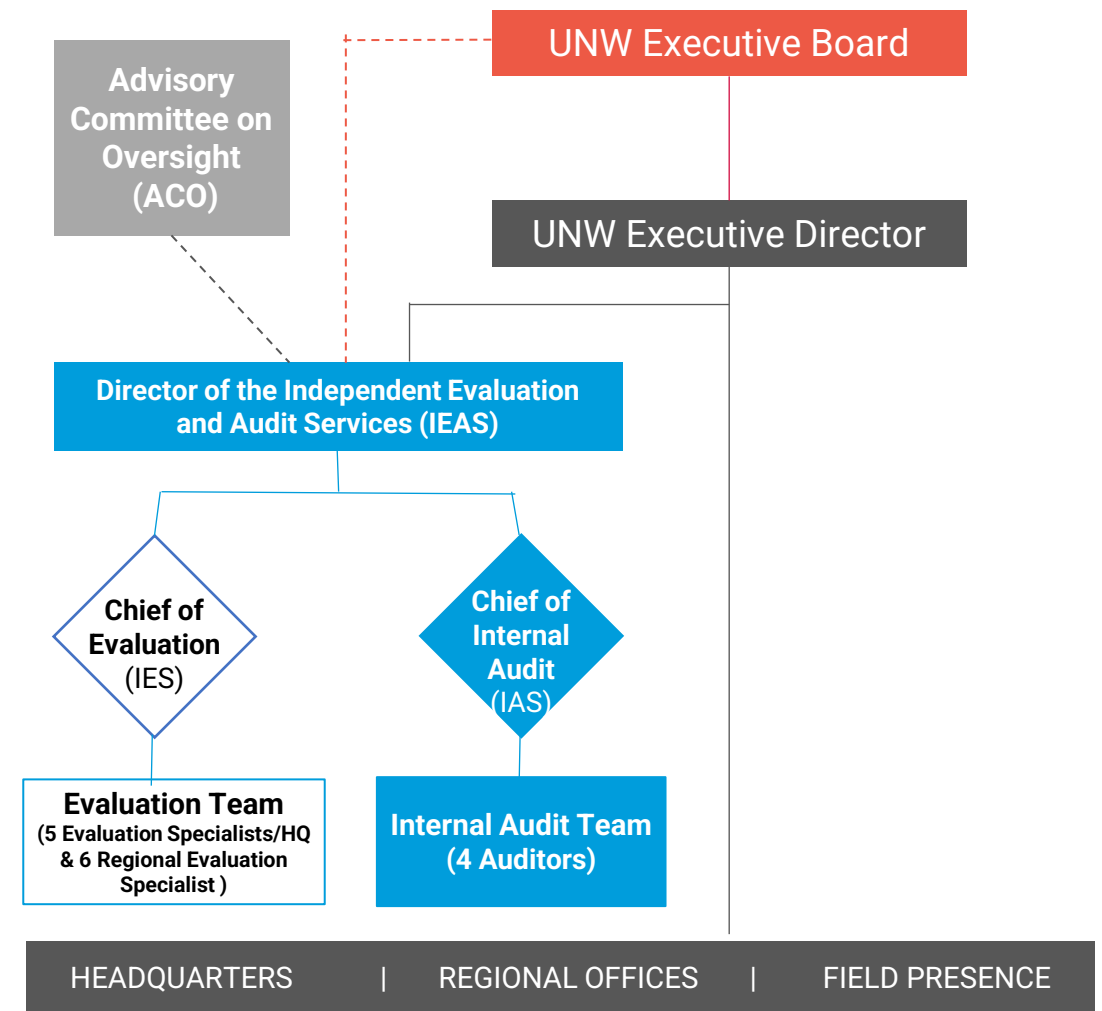
Annual Report of the ACO and the related Management Response presented at the **EB Annual Session**



INDEPENDENT INTERNAL OVERSIGHT

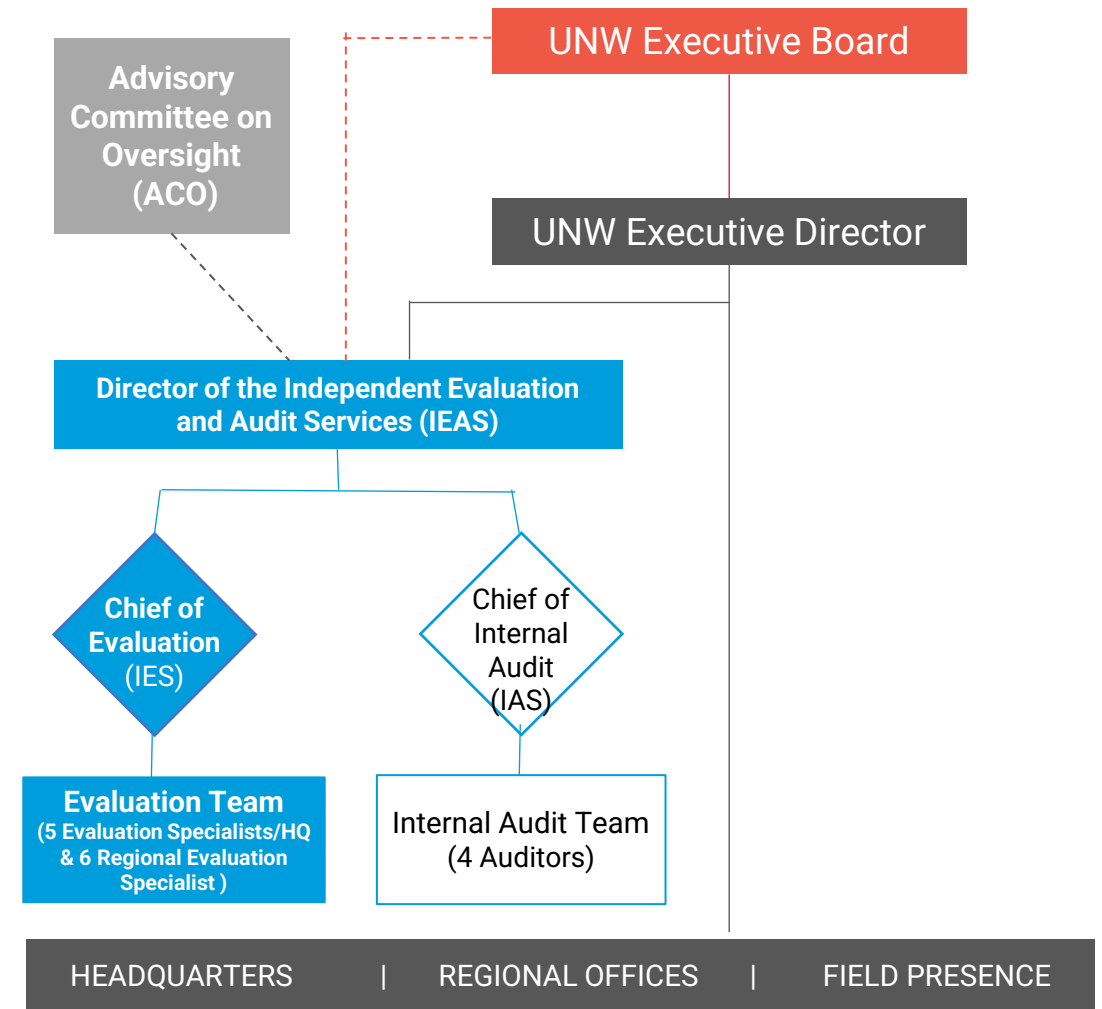
IAS structure within UN Women

- **Internal Audit within UN Women:** promotes accountability and transparency through assurance and advisory services covering UN Women's programmes, operations, systems, processes and offices. IAS work is based on its Audit Strategy and risk-based Audit Plan, comprising thematic reviews, decentralized office audits, programme reviews, advisory engagements and information system reviews. IAS vision is to promote effective and efficient use of resources in achieving organizational objectives, and to contribute to the prevention, detection and correction of waste and misuse of resources, while collecting and promoting best practices within UN Women.
- **MANDATE:** independent and objective assurance and advisory services to add value and improve the effectiveness and efficiency of UN-Women's work
- **INDEPENDENT:** Reports directly to the Executive Director. Protections of independence through the ACO. Reports annually to the Executive Board.
- **AUTHORITY:** full, free, and unrestricted access to any and all records, electronic data, physical properties, and personnel
- **GOVERNED:** Charter, ACO, International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA)
- **SCOPE:** Assurance and advisory on the effectiveness of governance, risk management and internal controls



IES structure within UN Women

- Evaluation within UN Women:** the revised UN Women Evaluation Policy (UNW/2020/10) sets out three purposes for evaluation: i. demonstrating accountability to stakeholders, ii. providing credible and reliable evidence for decision-making in relation to gender equality and women's empowerment to improve results, and iii. contributing lessons learned about normative, operational and coordination work in GEWE to UN Women's existing knowledge base.
- MANDATE:** IES is a custodian of the UN Women evaluation function. IES delivers corporate evaluations; IES-led Country Portfolio Evaluations (CPEs) and regional evaluations; technical support to decentralized evaluations; activities to support United Nations system coordination and accountability through system-wide evaluations and joint evaluations; and activities to support national evaluation capacity development.
- INDEPENDENT:** reports directly to the Executive Director. Protections of independence through ACO. Reports annually to the Executive Board
- AUTHORITY:** full, free, and unrestricted access to any and all records, electronic data, physical properties, and personnel
- GOVERNED:** UN Women Evaluation Policy, IEAS Charter, ACO, UNEG Norms and Standards
- SCOPE:** UN Women Evaluation Coverage Norms



EVALUATION COVERAGE NORMS



CORPORATE EVALUATIONS

(IES-led)

Based on the UN Women strategic plan:

1. At least **one evaluation covering each thematic area** over Strategic Plan period
2. **Balanced coverage** of organizational effectiveness and efficiency areas and systemic outcomes.
3. Balanced coverage of **normative, UN system coordination and operational implementation**



META-SYNTHESIS

(IES-led)

At least **one every two years**



COUNTRY PORTFOLIO EVALUATION (CPE)

(IES-led)

At least once every two Strategic Note cycles, **sequenced to feed into subsequent Strategic Note document** and United Nations Sustainable Development Cooperation Framework.

At least **once Strategic Note cycle** if monitoring and audit information points to a significant shift in the programming context or increase in the level of risk.



EVALUABILITY ASSESSMENTS, EVALUATION SYNTHESSES, META-EVALUATIONS

Coverage and frequency **determined by commissioning office**



REGIONAL EVALUATIONS

(IES-led)

Coverage and frequency determined in the context of the development of the **Regional Strategic Note**



COUNTRY OFFICE-LEVEL THEMATIC EVALUATIONS

and co-managed CPEs

Between **two to four country thematic evaluation**, Strategic Note component evaluation or major project evaluations over Strategic Note cycle. Same coverage norm for IES-led CPEs.



JOINT UNITED NATIONS AND SYSTEM-WIDE EVALUATIONS,

including UNSDCFs and joint programmes

Coverage and frequency **determined by interagency mechanism**

Investigations

The UN Office of Internal Oversight Services (OIOS) conducts investigations for UN-Women on all possible misconduct by UN Women:

- Personnel
- Vendors
- Implementing Partners
- Any other individual or entity engaged by UN Women

UN Women has zero tolerance for fraud, corruption and any kind of wrongdoing.

Anyone with information regarding fraud, corruption or other wrongdoing relating to UN Women programmes or involving UN Women personnel should report this information through the investigation hotline:

<https://www.unwomen.org/en/about-us/accountability/investigations>

Or Phone: **+1 212-963-1111**
(24 hours a day)

ENGAGEMENT WITH EXECUTIVE BOARD

Report of the internal audit and investigation activities and management response presented at the **Annual Session**

Ethics

- **MANDATE:** UN Ethics Office provides independent, confidential, impartial and professional resources for all UN Women personnel
- **INDEPENDENCE:** UN Ethics Office is independent from management and all other UN offices and reports directly to the Secretary-General
- **AUTHORITY:** all offices and staff members shall cooperate with the Ethics Office and provide access to all records and documents requested by it. The exceptions to this are medical records that are not available without the express consent of the staff member concerned and Office of Internal Oversight Services records that are subject to confidentiality requirements.
- **SCOPE:** provides confidential advice on conflict of interest and other ethical issues; handles protection against retaliation; administers the financial disclosure programme; provides ethics awareness and training

UN Ethics Office maintain confidential records of advice given by and reports made to it. In respect of its advisory functions, it shall not be compelled by any United Nations official or body to testify about concerns brought to its attention. UN Ethics Office does not replace the mechanisms available to staff for the reporting of misconduct or the resolution of grievances, with the exception of certain functions assigned to the UN Ethics Office as mentioned in the scope section.



OPPORTUNITIES FOR ENGAGEMENT

Executive Board Sessions

Informal Briefings



Informal Briefings in advance of the First Regular Session

- Informal briefing on evaluation
- Informal briefing on audit (external audit)



Informal Briefings in advance of the Annual Session

- Informal briefing on audit and investigation (internal audit)
- Informal briefing on Evaluation



Informal Briefings in advance of the Second Regular Session

- Informal briefing on Evaluation

Formal Sessions

- **Evaluation**
Focus: corporate/ thematic reports
- **Audit Matters**
Focus: UNBOA report and audited financial statements



First Regular Session

- **Evaluation**
Focus: annual report and corporate/ thematic reports
- **Audit Matters**
Focus: internal audit and investigation activities; ACO report
- **Annual Report of the Executive Director**
Annex: JIU management response



Annual Session

- **Evaluation**
Focus: meta-synthesis of evaluations managed by UN-Women (biannual)



Second Regular Session



Thank You!