



**Establishment of UN-Women
Independent Evaluation and Audit
Services and Annual Work Plans**

Executive Board Decision 2017/6

The Executive Board requests UN-Women to:

- a) Present for information the concrete steps it will have taken under the consolidated internal audit and evaluation function to ensure appropriate audit coverage, the continued independence of evaluation and oversight, as well as measures taken to ensure effective linkages between audit and the outsourced investigation services; and*
- b) Provide for information a transitional risk - based audit plan; a multi-year plan for the audit function; and, an internal audit and evaluation charter for UN-Women*

Documents related to the establishment of IEAS and work plans

- Establishment of internal audit service within UN-Women and ensuring synergy with the independent evaluation function
- Charter of the Independent Evaluation and Audit Services
- Charter of the Internal Audit Service
- Multi-year (2018-2021) Rolling Risk-based Audit Plan and Strategy
- UN-Women Transitional Risk-Based Audit Plan for 2018

Concrete steps taken to establish internal audit function housed within UN-Women

Smooth transition of internal audit function from UNDP/OAI to UN-Women through:

- Establishment of timeline for handover and assistance during the transition period;
- Limited extension of Service Level Agreement with UNDP/OAI for three months;
- Consultation and briefing with the Global Evaluation Advisory Committee (GEAC) and the Audit Advisory Committee (AAC);
- Implementation of change management process that includes communication to staff at large;
- Engagement of a senior and experienced Oversight Advisor;
- Addressing comments of the Audit Advisory Committee.

Assurance of internal audit coverage

- Developed audit strategy and multi-year risk-based audit work plan (2018-2021) to be in line with the UN-Women Strategic Plan (2018-2021);
- Aims to cover
 - High risk offices/areas within three years
 - Medium and Low risk offices/areas within seven years;
- Consulted with internal and external oversight bodies to enhance complementarity and synergy of oversight functions and avoid coverage duplication;
- The audit coverage for 2018 is anticipated to be about \$61.7 million or 25.66 percent of the total estimated field office expenditures of around \$239.7 million.

Continued independence of evaluation and oversight functions

Evaluation and internal audit continue to maintain their:

- Organizational Independence
 - Directly reporting to the Executive Director;
 - Director has access to Chairs of the Executive Board, AAC, UN Board of Auditors; and
 - Not part of the management function or process.
- Functional Independence
 - Secured through the Evaluation Policy and the Charters of the Independent Evaluation and Audit Services and the Internal Audit Service.
- Others
 - Approval of the Annual Workplans;
 - Separate Budget Lines for Evaluation and Internal Audit;
 - Annual Report to the Executive Board.

Linkages between outsourced investigation service and internal audit

UNOIOS Investigation Division is the investigation service provider

Linkages are through:

- Terms of the Memorandum of Understanding;
- Regular meeting between the Directors of the two offices;
- Alert each other on issues noted during their respective works;
- Exchange information and lesson learned.

Charters and the Evaluation Policy

- To serve as the legislative base for the Independent Evaluation and Audit Services, we have developed two Charters:
 - Charter for the Independent Evaluation and Audit Services; and
 - Charter for the Internal Audit Service.
- The latter was developed based on the International Standards set by the Institute of Internal Auditors (for Internal Audit function) and the best practices;
- The Evaluation Policy, which has been approved by the Executive Board, is the base for its policy, procedures and work method.

Multi-year Risk-based Audit Plan and Strategy and the Transitional Risk-based Workplan for 2018

Risk-based Audit Plan

- Aligned with the UN-Women Strategic Plan;
- A risk based approach and will take ERM into consideration;
- Annual workplan will be flexible and adaptable to the emerging needs and change in risk facing the organization.

Audit Strategic Direction

- Align with the Organization Strategic goals, objectives and plan;
- Robust risk assessment and annual planning process;
- Cooperate closely with other internal and external oversight bodies;
- Use of Technology and data analytic tools to provide effective and efficient for audit process;
- Co-sourcing technical skills and capitalize the special skills available within and outside the Services;
- Ensure and promote quality assurance and sustain improvement programme;
- Communicate effectively with Stakeholders both internal and external to UN-Women.

Thank you!

Q & A