

Introduction

1. The UN-Women Executive Board establishes Financial Regulations to govern the management of UN-Women funds. The Internal Audit Service is established by the Executive Director under Financial Regulation 23 to be responsible for the internal audit of UN-Women.

Mandate

2. The Internal Audit Service is to provide the Executive Director an independent, objective assurance and consulting services designed to add value and improve the effectiveness and efficiency of UN-Women's operations through the provision of internal audit and other advisory services; and to facilitate UN-Women's adoption and implementation of best practices.

Scope of Work

3. The Internal Audit Service covers all programmes, operations and activities undertaken by UN-Women at its headquarters and its regional offices, multi-country offices, country offices, sub-offices, liaison offices and offices in any other location. The service also covers UN-Women's normative intergovernmental and coordination functions.
4. The scope of internal auditing encompasses, but is not limited to, assessing the effectiveness, adequacy and application of internal control systems, governance and risk management processes as well as the quality of performance with respect to the achievement of UN-Women's stated goals and objectives.
5. A multi-year rolling risk-based audit plan and strategy aligned with the UN-Women Strategic Plan will be developed for the office. This will be revisited each year, taking into account the results of the latest audit risk assessment.
6. The work of IAS is based on the approved annual audit work plan, which has been approved by the Executive Director after review and advice received from the Audit Advisory Committee.
7. IAS seeks to determine whether UN-Women's network of risk management, internal governance and control processes, as designed and represented by management, is adequate and functioning in a manner to ensure:
 - a) That risks to achieving Normative, Coordination and Programme-wide objectives, results and outcomes are appropriately identified, analyzed and managed, including through interaction with the various governance groups as needed;
 - b) The reliability and integrity of financial and operational information;
 - c) That actions of UN-Women personnel are in compliance with the legal and regulatory framework including applicable regulations, rules, policies, procedures and administrative issuances;

- d) That UN-Women vendors, cooperating partners and other third parties observe applicable terms and conditions prescribed in the agreements and contracts;
 - e) That resources are acquired economically, used efficiently and adequately protected;
 - f) That continuous improvements are fostered in the Organization's operational control processes; and
 - g) That adequate procedures and controls are in place to prevent, deter and detect fraud, corruption and abuses.
8. Opportunities for improving management control, cost effectiveness and the organization's image identified through the work of IAS will be communicated to the appropriate level of management.
9. In addition to assurance services, IAS provides advisory services at the request of management on issues from an internal control perspective, on the design and adoption of practices and procedures that add value to the organization and contribute to the improvement of risk management and operational effectiveness.
10. IAS shall provide such advisory services in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors, while ensuring that IAS's independence and objectivity are not compromised.

Structure

11. The Internal Audit Service (IAS) is established and consolidated organizationally with the Independent Evaluation Office under the UN-Women Independent Evaluation and Audit Services.

Roles, Responsibilities and Authorities

12. The Internal Audit Service, with strict accountability for confidentiality and safeguarding records and information, and subject to any applicable restrictions related to protected information, has full, free, and unrestricted access to any and all UN-Women records, electronic data, physical properties, and personnel, which it considers to be pertinent to its work. All staff are required to assist IAS in carrying out its activities, within the framework of due process rights applicable to UN-Women personnel.
13. IAS shall be the sole entity of UN-Women to perform, manage and or authorize others to perform or manage internal audit, unless otherwise directed by the Executive Director and advised by the Audit Advisory Committee.
14. IAS shall have access to the premises, records, documents and any other information of vendors, implementing partners and/or other third parties that has contractual arrangement

with UN-Women which IAS considers to be pertinent to its work, subject to appropriate terms and conditions being agreed with contractual parties.

15. IAS has full, free, and unrestricted access to the Chairperson of the Executive Board (in a manner consistent with the Rules of Procedure of the UN-Women Executive Board), the Chairperson of the Audit Advisory Committee and the United Nations Board of Auditors.
16. IAS may take or recommend measures as it deems necessary for the protection of the confidentiality of informants and witnesses, including by limiting the use of information provided by them, as compatible with due process requirements.
17. The Director of the Independent Evaluation and Audit Services shall maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity.
18. The Director of the Independent Evaluation and Audit Services shall be responsible for selecting and maintaining a cadre of audit staff with sufficient knowledge, skills, experience, and professional certifications in order to provide the independent and objective internal audit envisaged in this Charter. In addition to staff, the Director of the Independent Evaluation and Audit Services may engage consultants and experts as necessary for the performance of the functions under this Charter.
19. The Director of the Independent Evaluation and Audit Services shall engage and manage all staff and apply resources allocated to IAS in accordance with the relevant regulations, rules, policies and procedures established by UN-Women. The budget of IAS shall be approved by the Executive Director on the basis of the request submitted by the Director of the Independent Evaluation and Audit Services in accordance with the strategy and the annual work plan, after review and advice by the Audit Advisory Committee.
20. The Director of the Independent Evaluation and Audit Services and staff of IAS are not authorized to:
 - a) Perform any operational duties for UN-Women or its affiliates;
 - b) Initiate or approve accounting transactions external to IAS;
 - c) Have direct operational responsibility or authority over any of the activities reviewed; and
 - d) Direct the activities of any UN-Women staff not employed by IAS, except to the extent that such staff have been appropriately assigned to IAS teams or to otherwise assist IAS.

Professionalism

21. The Director of the Independent Evaluation and Audit Services may delegate authority to IAS staff to carry out internal audit work, but may not delegate the responsibility to achieve the IAS mandate.
22. The Director of the Independent Evaluation and Audit Services is responsible for ensuring that policies, procedures and practices are established and applied to all IAS activities in

order that IAS may operate efficiently and effectively and its services contribute to improving the organization's operations and administration and to the achievement of its stated goals and objectives.

23. The Director of the Independent Evaluation and Audit Services and IAS staff shall abide by the Standards of Conduct for the International Civil Service and the UN-Women Code of Conduct, and shall at all times maintain and safeguard their independence, objectivity, and professionalism in fulfilling the responsibilities assigned under this Charter.
24. Internal audit activities carried out by IAS staff, including its consultants, are performed in accordance with the standards of the International Professional Practices Framework including the associated professional Code of Ethics as adopted by the United Nations Representatives of the Internal Audit Services (UN-RAIS), this Charter and IAS policies, practices and procedures.

Independence and Objectivity

25. IAS shall exercise operational independence in the conduct of its duties. It shall remain free from any interference, including regarding the selection, scope, procedures, frequency and timing of its activities, and the communication of their results.
26. The Executive Director will ensure that IAS is provided with the necessary resources in terms of appropriate staffing, adequate funds and appropriate training to achieve its mission and maintain its independence. To ensure independence, the Director of the Independent Evaluation and Audit Services has managerial responsibility and control over the human and financial resources of the Office while abiding by UN-Women's regulations and rules.
27. IAS will have no direct operational responsibility or authority over any of the activities reviewed.
28. The Director of the Independent Evaluation and Audit Services and IAS staff shall avoid situations of conflict of interest, or which may otherwise impair their independence and judgment, in relation to the responsibilities assigned to them. The Director of the Independent Evaluation and Audit Services or IAS staff shall declare any conflict of interests or impairment that may affect their participation in an audit or evaluation engagement and accordingly discharge themselves from such participation.
29. The Director of the Independent Evaluation and Audit Services and staff of IAS must refrain from assessing specific operations for which they were previously responsible. Functions for which the Director of the Independent Evaluation and Audit Services and staff of IAS have responsibility, shall not be audited by IAS.
30. The reviews, appraisals and advice provided by IAS do not in any way substitute or relieve management of UN-Women of the responsibilities assigned to them.
31. The Director of the Independent Evaluation and Audit Services shall bring to the attention of the Audit Advisory Committee any interference or impairment to independence, objectivity or professionalism.

Work Planning

32. In order to provide the internal audit services efficiently and effectively, the Director of the Independent Evaluation and Audit Services shall prepare and submit for the review and advice of the Audit Advisory committee and approval of the Executive Director:
- a) A multi-year rolling risk-based internal audit plan and strategy aligned with the UN-Women Strategic Plan. This shall be revisited each year, taking into account the results of the updated audit risk assessment;
 - b) Annually: A risk-based annual audit work plan that is flexible and adaptable to the emerging needs and issues within available resources; and
 - c) Any significant deviation from the formally approved work plan shall be communicated to the Executive Director and the Audit Advisory Committee through periodic activity report.
33. In preparing the annual audit work plan, IAS shall consult with the management of Divisions and offices, the United Nations Board of Auditors, and where appropriate, other stakeholders, including due consideration for the corporate and strategic risks identified through the Enterprise Risk Management framework. IAS shall apply a risk-based methodology, including risks and concerns identified by management to identify and prioritize engagements to be undertaken during the year. IAS aims at covering all UN-Women field offices on a cycle ranging from three to seven years, depending on the level of risks.
34. The approval requirement does not prevent IAS from auditing any other area within the purview of its mandate, which it deems necessary.

Quality Assurance and Improvement Programme

35. The Director of the Independent Evaluation and Audit Services is responsible for periodically assessing whether IAS's purpose, responsibility and authority, as defined in its Charter, continue to be adequate to accomplish its mission. The Director of the Independent Evaluation and Audit Services is also responsible for communicating the results of the assessment to the Audit Advisory Committee and the Executive Director.
36. The Director of the Independent Evaluation and Audit Services will execute a quality assurance and improvement programme (QAIP) and communicate periodically to the Audit Advisory Committee and the Executive Director on the programme activities, including results of ongoing internal quality assessments and external quality assessments, conducted at least once every five years.

Reporting and Disclosure of Internal Audit Reports

37. The Director of the Independent Evaluation and Audit Services is responsible for submitting an annual report of IAS activities, including a summary of significant audit findings and the implementation status of recommendations, and confirmation of the organizational independence of IAS activities, and submitting this report to the UN-Women Executive Board.
38. The Director of the Independent Evaluation and Audit Services is responsible for expressing an annual assurance opinion on the adequacy and effectiveness of governance, risk management and control in achieving UN-Women's objectives based on the audits issued during the reporting period.
39. The Director of the Independent Evaluation and Audit Services is responsible for preparing periodic summary reports of IAS activities including significant internal audit findings and implementation status of recommendations and submitting these reports to the Executive Director and the Audit Advisory Committee.
40. The Director of the Independent Evaluation and Audit Services will submit internal audit reports to the Executive Director, and/or to appropriate senior management. The Director will submit these reports to the Audit Advisory Committee, External Auditor and other parties upon their request and in line with UN-Women policies.
41. In accordance with [Decision 2012/10](#) of the UN-Women's Executive Board, IAS shall make publicly available all internal audit reports issued from 1 December 2012.
42. In exceptional cases, audit reports may be redacted, or withheld in their entirety, at the discretion of the Director of the Independent Evaluation and Audit Services, in accordance with the relevant decisions of the Executive Board.
43. The Director of the Independent Evaluation and Audit Services may provide Member States and other approved external parties access to oversight reports in accordance with policies on disclosure.
44. IAS will be responsible for appropriate follow-up and reporting on the status of implementation of internal audit recommendations.

Coordination with the United Nations Board of Auditors

45. In planning its audits, IAS shall interact regularly with the United Nations Board of Auditors in order to optimize audit coverage and avoid duplication of assurance work. IAS shall share with the Board of Auditors information on issues of mutual interest.

Approval and revision of the Charter

46. The Director is responsible for applying this Charter, reviewing it periodically and proposing changes, to keep it up-to-date, to the Executive Director. The Director may issue any additional directives, policies or guidelines as necessary to complement this Charter and accomplish its mission.
47. This Charter, approved by the UN-Women Executive Director taking into consideration advice of the Audit Advisory Committee, shall form an annex to the Financial Rules and be communicated to the UN-Women Executive Board. Amendments to this Charter are subject to the approval of the Executive Director taking into consideration the comments of the Audit Advisory Committee.