

Independent Evaluation and Audit Services (IEAS)

Internal Audit Service (IAS)



ANNUAL REPORT ON INTERNAL AUDIT AND INVESTIGATIONS

2018

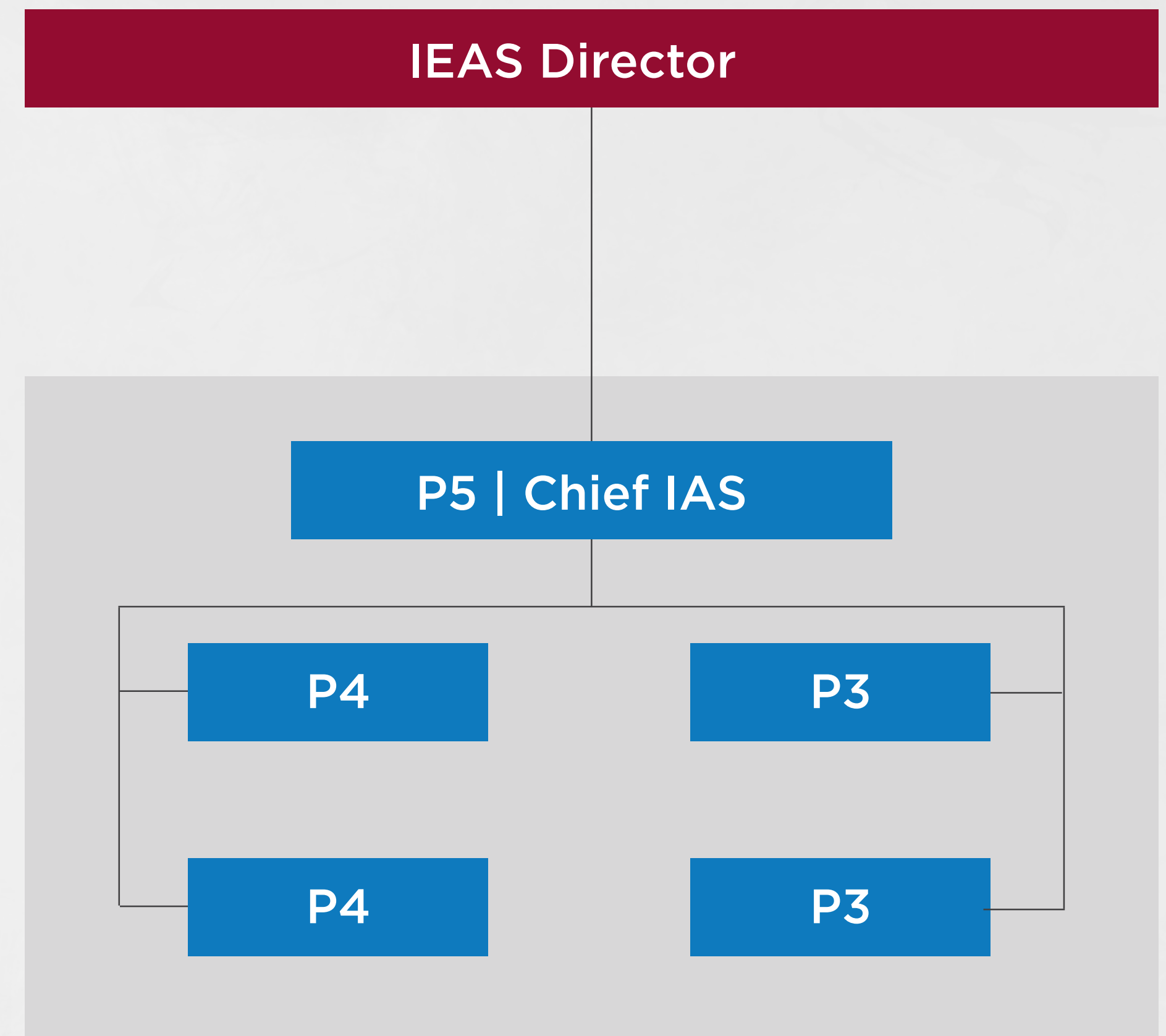
Lisa Sutton

Director, *Independent Evaluation and Audit Services (IEAS)*

OVERVIEW OF INTERNAL AUDIT SERVICE (IAS)

Throughout 2018, IAS continued to be operationally independent of UN-Women management and exercised freedom in determining the scope of its audits

- + **Newly established** function in 2018
- + Fully funded with **5 approved posts**
- + **US\$ 510,000** for non-staff expenditures, in 2018
- + Committed to undergoing an **External Quality Assessment by the end of 2020**



IAS ANNUAL OVERALL OPINION

Based on the internal audit work performed in 2018

“No significant weaknesses were identified in the Entity’s governance, risk management and control processes that would seriously compromise the achievement of UN-Women’s strategic and operational objectives.”

Sources of evidence

considered to formulate IAS opinion



- + Transitional audit plan and its implementation;
- + Individual audit engagement ratings;
- + Status of implementation of internal audit recommendations;
- + Work conducted by the United Nations Board of Auditors



18 financial audits of directly implemented projects
(conducted by outsourced contractors)

99% implementation rate of internal audit recommendations
(recommendations prior to those made in 2018)

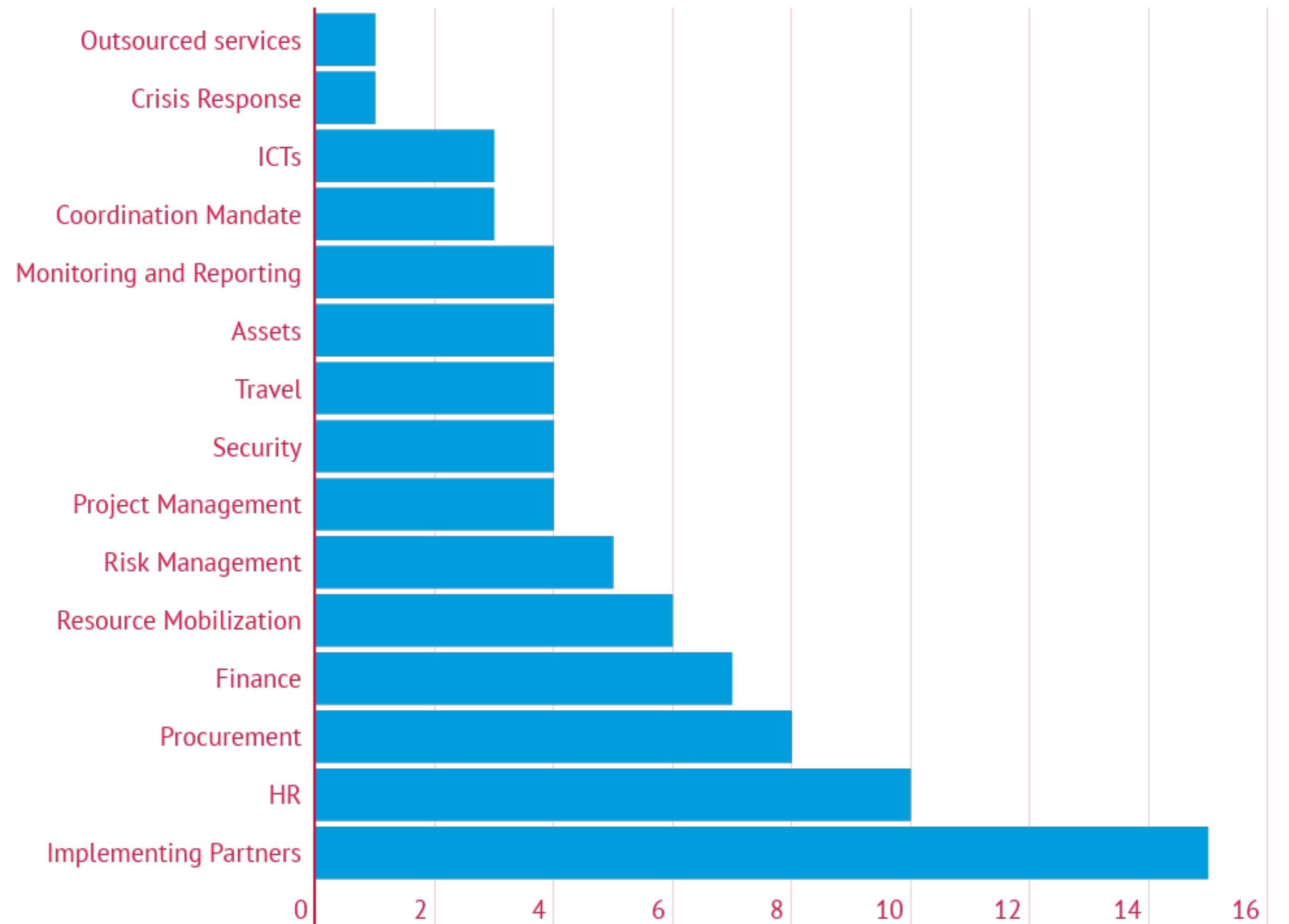
SUMMARY OF WORK & CRITERIA FOR OPINION

SIGNIFICANT INTERNAL AUDIT RESULTS

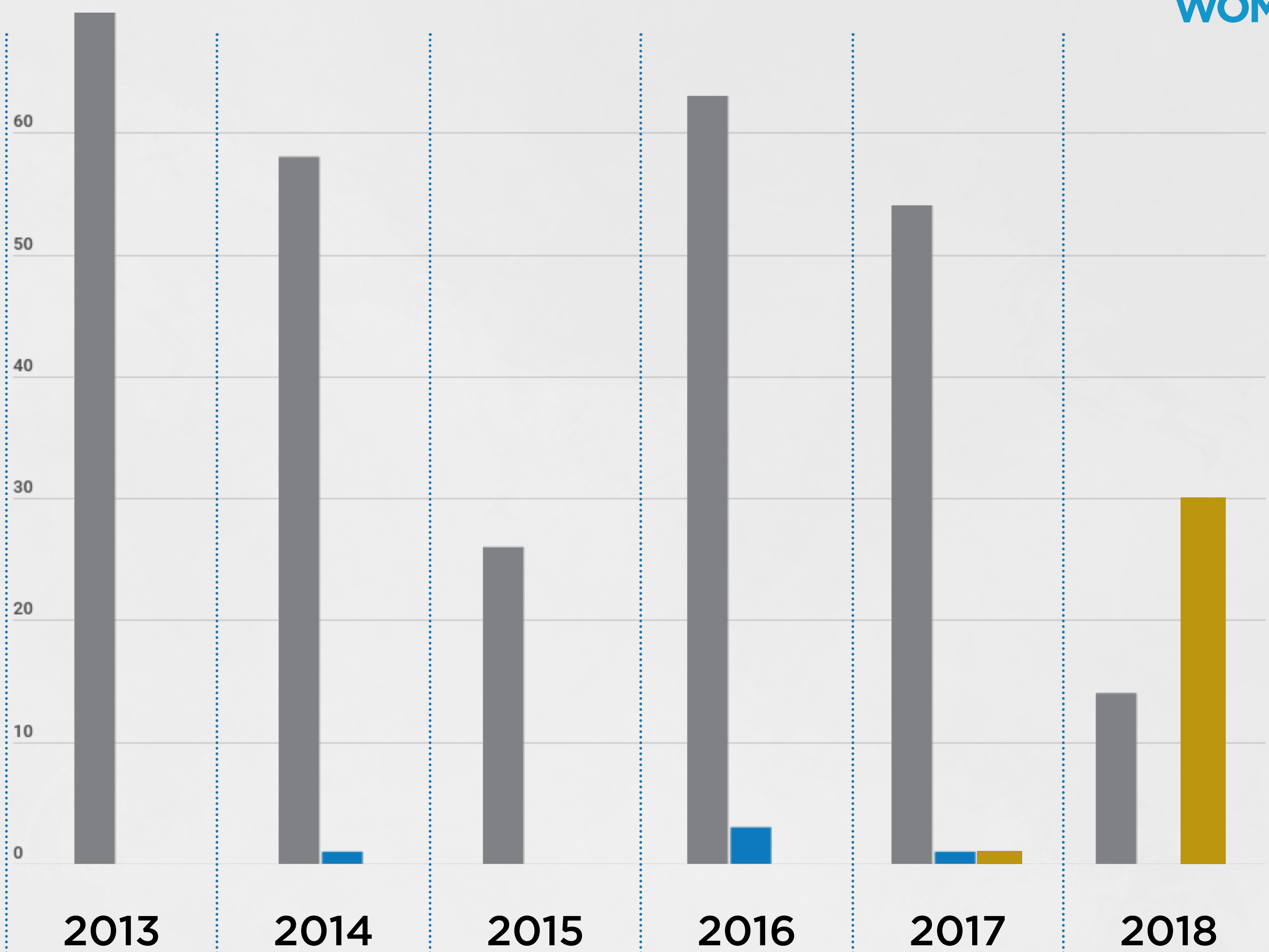
In 2018, IAS noted recurring issues in some areas:



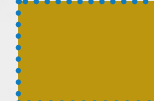
- + management of implementing partners
- + procurement policies and procedures
- + planning of project-related activities
- + project progress tracking, project risk management and monitoring
- + longer-term local HR strategies
- + risk management processes

Key processes by number of recommendations issued



FOLLOW-UP ON AUDIT RECOMMENDATIONS



 Closed	70	58	26	63	54	14
 Withdrawn	-	1	-	3	1	-
 Outstanding	-	-	-	-	1	30

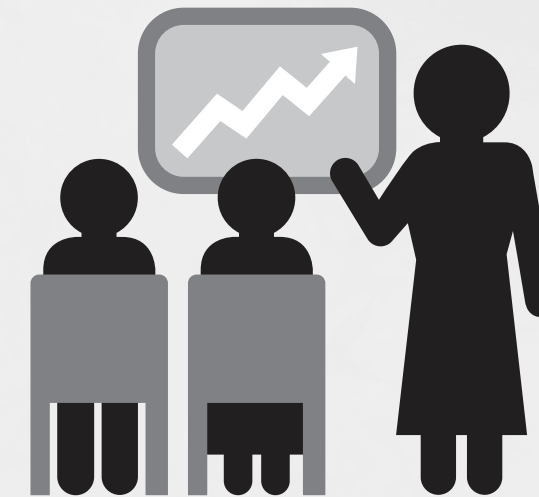
ADVISORY SERVICES



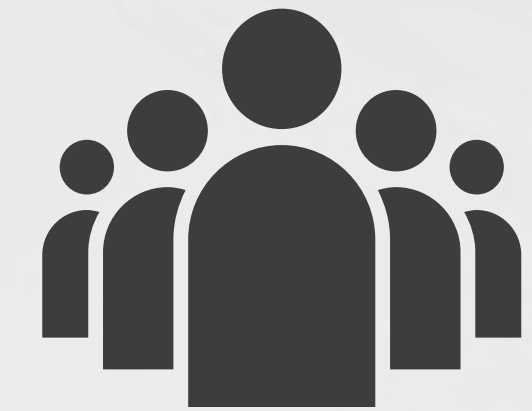
Providing
comments on
**policies and
procedures**



Preliminary
analysis for
the purposes
**of assurance
mapping**



Helping
management to
move towards
**stronger assurance
on the effectiveness
of internal controls**



Participation in
different **working
groups and
initiatives**

INVESTIGATIONS

Ben Swanson

Director | Investigations Division | Office of Internal Oversight Services

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THANK YOU

Find out more about the Internal Audit Service at UN Women at:

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