



# Report of the Advisory Committee on Oversight for the Period from 1 January to 31 December 2019



Executive Board Annual Session 2020

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# Advisory Committee on Oversight

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## Terms of Reference

Provide the Under-Secretary General/ED of UN Women with independent external advice on the organization's accountability framework and systems including risk management.



## Composition

Five external independent experts with skills in financial management, governance, evaluation, internal audit, and investigation assist the ED in fulfilling her oversight responsibilities in accordance with best practices.



# In line with TORs, the ACO Annual Report focuses on two key areas:

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## 1 Oversight Functions review

How are they working to identify the risks to achievement of the organization's objectives

## 2 Internal Control and Accountability

(including review of Financial Statements):  
how the organization manages itself to achieve its objectives.

# The Oversight Functions Review includes:

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- ◆ Internal Audit Service
- ◆ Independent Evaluation Service
- ◆ OIOS Investigation Division
- ◆ Ethics Function
- ◆ Board of Auditors

# The Oversight Functions Review - Conclusions

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## ✓ Overall

Functions working as envisioned, providing useful results to the organization

## ✓ Audit

1 - engaged in important advisory assignments and reviews in addition to formal audits.  
2 - results show low levels of maturity in management processes  
3 - key need for assurance mapping and identification of accountable business owners.

## ✓ Evaluation

ACO interested in further exploration of impact of evaluations and how all evaluation activity in UN Women is coordinated.

## ✓ Investigations

ACO notes the number of allegations returned to UN Women for action as management issues. Resource limitations in IEAS restrict ability to follow up and analysis.

## ✓ Ethics

assure that ethics liaison to UN ethics office is high enough placed to have an impact on the organization. Great progress made in communications on prohibited behaviors, expectations of conduct, and reporting.

## ✓ UN Board of Auditors

ACO advises that follow up to and closure of UNBoA audit recommendations should some analysis of root causes and system accountability for findings.



# Internal Control and Accountability - Conclusions

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- ✓ Shortfall of Resources against budget:

has implications for the UN Women footprint and creates risk to delivery of its objectives

- ✓ Accountability Structures:

Change management initiatives have begun to make changes to address audit/external review findings. Still more needs to be done.

- ✓ Effectiveness of UN Women will be enhanced by attention to internal governance processes that help staff and management of offices have clarity about their responsibilities and how they fit into corporate goals.

- ✓ There are first and second line of defense gaps shown in a number of oversight reports, including the ERM maturity review, the gap analysis of the project cycle and the implementing partner audit. These can be addressed by clear identification of accountable offices and business owners.

- ✓ Financial Statements review shows strong attention to financial policies and procedures.

