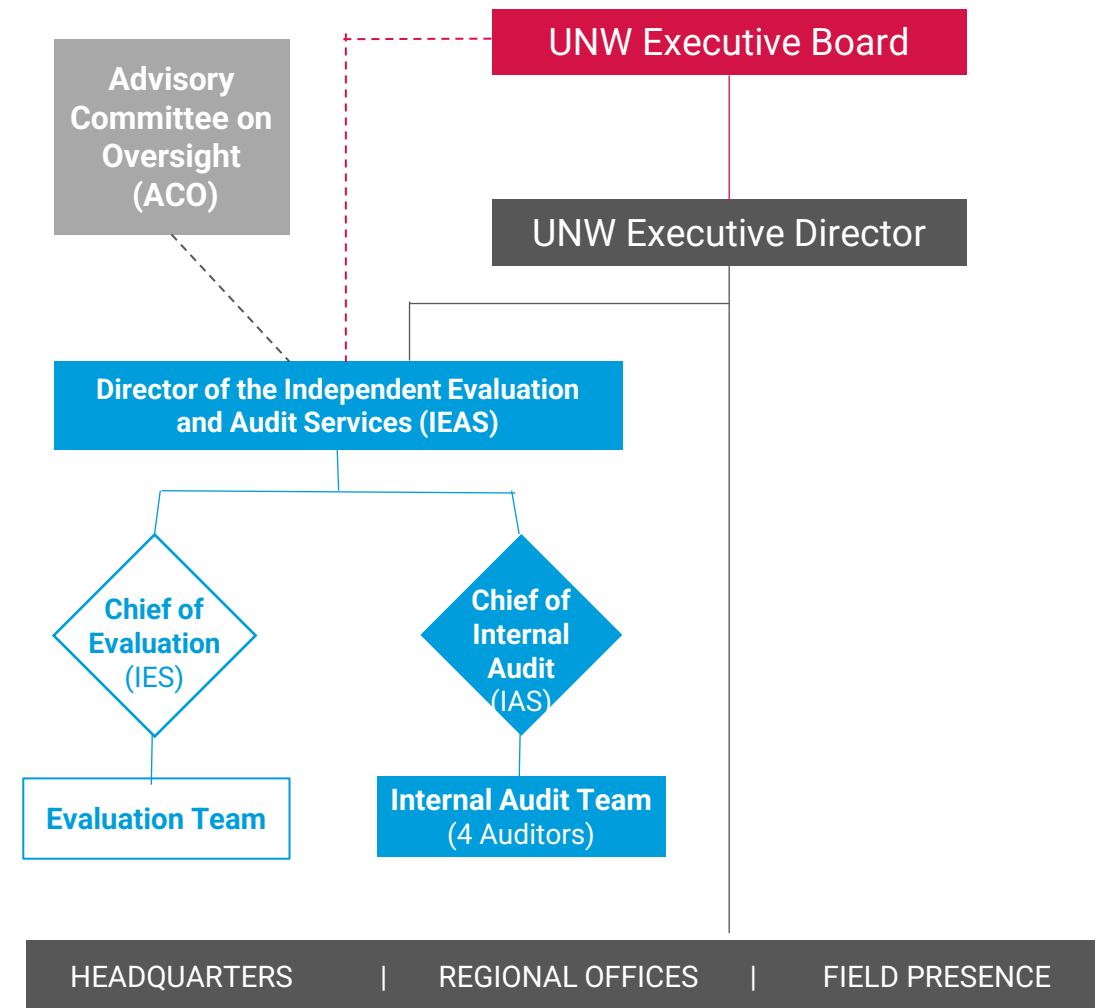


REPORT ON INTERNAL AUDIT AND INVESTIGATION ACTIVITIES

of the United Nations Entity for Gender Equality and the Empowerment of Women, 2020

IAS structure 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 ACO.
- **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 & advisory on the effectiveness of governance, risk management, and internal controls



ANNUAL OVERALL OPINION

SOME IMPROVEMENTS NEEDED

IAS' overall opinion is that the Entity's governance, risk management and control processes were **generally established and functioning but needed some improvement**.

IAS notes the efforts UN-Women has made to enhance governance and risk management in 2020.

Risks that require UN Women management attention:

- further enhance its second line of defence;
- improve management absorption capacity to implement corporate audit recommendations
- Strengthen capacity, particularly in the field, both in terms of staffing and skills
- further demonstrate its accountability for risk management and related systems of internal control through preparing an annual Statement of Internal Controls

EVIDENCE



AUDIT PLAN

2020 risk-based audit plan and its implementation



AUDIT ENGAGEMENT

Individual audit and advisory engagement results and ratings



PROGRESS MADE BY MANAGEMENT

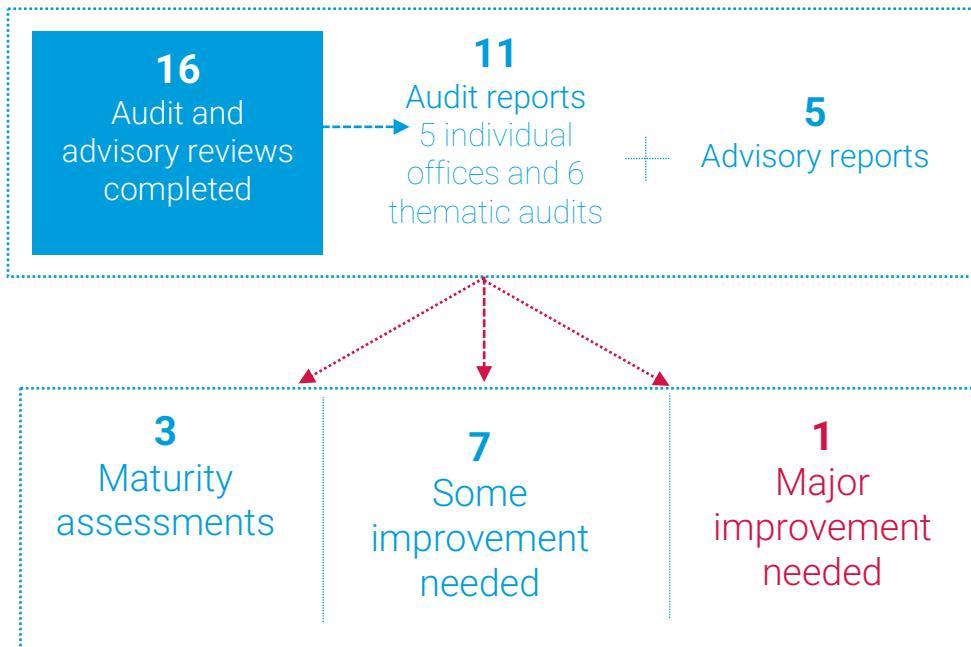
Actions addressing audit recommendations



UNBOA'S WORK

Work conducted by the United Nations Board of Auditors

Summary of work



Five reports were advisory

- Two lessons learned memorandums on potential control deficiencies from OIOS reports were communicated for management action
- Ethics and Integrity Benchmarking Assessment - Roadmap was prepared to enhance and advance UN-Women to higher level maturity
- Limited scope review of governance, risk and compliance processes in HeForShe – Recommendations and Lessons Learned were presented to management
- Rapid assessment of governance of UN Women coordination –key conclusions were communicated on what is successful coordination, its effective implementation, key stakeholders to be involved.

Implementation of internal audit recommendations

- As of 10 May 2021, all except **17 recommendations** were closed for the period before 2020
- Management already addressed **59 per cent** of 2020 recommendations

ACTIVITIES



Commenting on draft policies and procedures



Active observer in working groups including Covid-19



Adviser on Management Teams meetings



Regular interactions with Evaluation team



Observer in new SP development groups

KEY ISSUES

- **Programme and project management:** project design, risk management, monitoring and reporting
- **Governance arrangements:** articulating vision, direction and operationalization of strategies
- **Cybersecurity, system integration and data management:** non-integrated systems, no systems for project lifecycle, enhancing cybersecurity posture
- **Effectiveness of policies and compliance:** enhancing policy cycle management, improve its compliance with policies in travel, procurement & HR
- **Capacity, structure and skills:** matching resources to priorities

Key issues by number of recommendations issued in 2020



INVESTIGATIONS

49

Total allegations in 2020

31

Closed allegations in 2020

21

Carry over from 2019

10

Closed after investigation

28

Intake during 2020

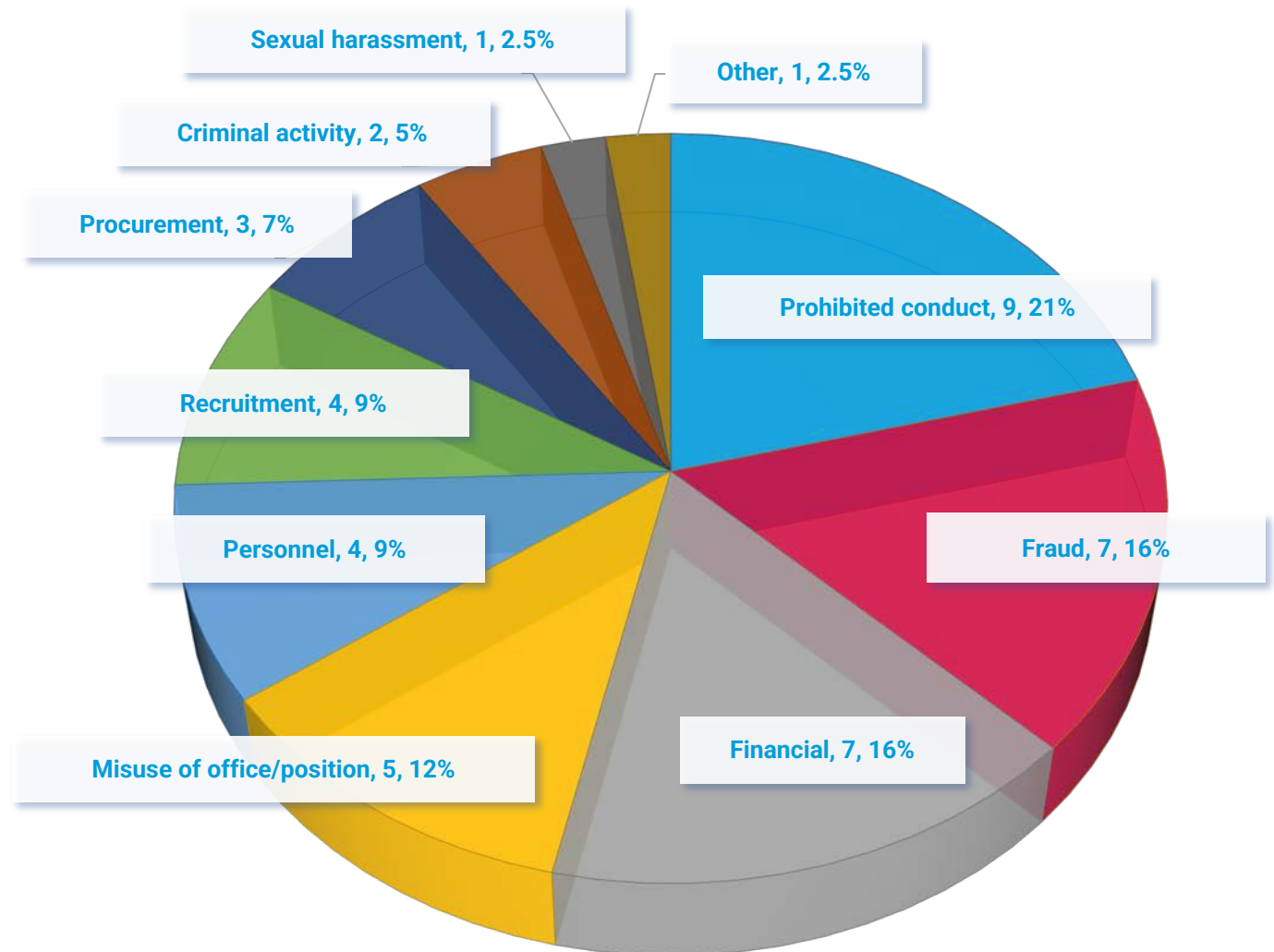
21

closed without investigation

18

Carried over into 2021

Type of Allegations



Investigations

10

Cases investigated & closed
in 2020

4

substantiated

3

unsubstantiated

3

Merged with another case



Sources of allegations

- 27 new allegations were received by OIOS via the hotline (85 per cent) or by email (15 per cent)
- Sources of allegations were undisclosed to IEAS (56 per cent), anonymous (22 per cent), UN personnel (18 per cent) or an external party (4 per cent)



Cases carried over to 2021

- As of March 2021, 3 of the 18 allegations carried over to 2021 were closed and 15 remained under investigation
- Of the 3 allegations closed, 1 was closed after preliminary assessment and 2 were closed after investigation

THANK YOU