ANNUAL REPORT ON INTERNAL AUDIT AND INVESTIGATIONS

2018

Lisa Sutton
Director, Independent Evaluation and Audit Services (IEAS)
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
Independent Evaluation and Audit Services (IEAS)
Internal Audit Service (IAS)

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

11 Audit Engagements
- 2 by UNDP OAI (audit reports issued in early 2018)
- 9 by IAS in 2018 with all final reports issued by mid-February 2019
- 1 major improvement needed
- 3 rated overall satisfactory
- 7 some improvement needed

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

SUMMARY OF WORK & CRITERIA FOR OPINION

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)
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
### FOLLOW-UP ON AUDIT RECOMMENDATIONS

<table>
<thead>
<tr>
<th>Year</th>
<th>Closed</th>
<th>Withdrawn</th>
<th>Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>70</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2014</td>
<td>58</td>
<td>1</td>
<td>-</td>
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<tr>
<td>2015</td>
<td>26</td>
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<tr>
<td>2016</td>
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<td>3</td>
<td>-</td>
</tr>
<tr>
<td>2017</td>
<td>54</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>2018</td>
<td>14</td>
<td>-</td>
<td>30</td>
</tr>
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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
THANK YOU

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