ANNUAL REPORT ON INTERNAL AUDIT AND INVESTIGATIONS

2018

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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
“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
SUMMARY OF WORK & CRITERIA FOR OPINION

- **2 by UNDP OAI (audit reports issued in early 2018)**
- **9 by IAS in 2018 with all final reports issued by mid-February 2019**

### Audit Engagements

- **11**
  - **3 rated overall satisfactory**
  - **7 some improvement needed**
  - **1 major improvement needed**

### Financial Audits

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

### Internal Audit Recommendations

- **99% implementation rate of internal audit recommendations**  
  (recommendations prior to those made in 2018)
SIGNIFICANT INTERNAL AUDIT RESULTS

Recurring issues in some areas, such as:
+ Implementing partners
+ Procurement
+ Local HR strategies
+ Risk management processes

FOLLOW-UP ON AUDIT RECOMMENDATIONS

Overall closure rate for recommendations: 99%

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<th>Year</th>
<th>Closed</th>
<th>Withdrawn</th>
<th>Outstanding</th>
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ADVISORY SERVICES

+ Comments on policies and procedures
+ Assurance mapping
+ Participation in working groups
INVESTIGATIONS

2018 CASELOAD

- 10: Carry over from 2017
- 36: 2018 Intake | OIOS
- 3: 2018 Intake | UNDP

STATUS OF CASES

- 36: Cases closed
- 13: Carry over to 2019

UNDP OAI

- 12: Investigated
- 4: Substantiated

OIOS

- 21: Investigation not warranted
- 3: Investigated
- 1: Substantiated
THANK YOU

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