

## **Update on the status of the recommendations in the self-assessment of the independence of the UN-Women Internal Audit Service (IAS)**

**15 August 2023**

This document provides an update on status of implementation of the recommendations included in the self-assessment of the independence of the UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS). It is provided in response to Executive Board decision [2023/5 Report on internal audit and investigation activities for the period from 1 January to 31 December 2022](#), paragraph 11, where the Executive Board:

*“Recalls its decision 2022/8 on the self-assessment of the independence of the IEAS and requests an update from UN-Women to the Executive Board through an informal briefing before the second regular session of 2023, on the status of implementation of the recommendations included in the self- assessment of the independence of the Office.”*

**Background:** The conclusion of the [self-assessment](#) confirmed the functional and operational independence of UN Women’s internal audit services and investigation services.

Notwithstanding this conclusion, three suggestions and pathways were provided to further strengthen the independence. The suggestions and pathways are outlined below, followed by information on the status of implementation.

- a) IAS to draft and present to the Executive Board, the IAS-related provisions in the Financial Rules and Regulations for Executive Board review and approval.

The revision of the UN Women Financial Rules and Regulations for internal audit related provisions was [presented](#) to the Executive Board at the first regular session in 2023. The Executive Board took note of the amendments made as reflected its [Decision 2023/1 paragraph 7](#). This recommendation is considered closed.

- b) UN-Women Executive Management to provide a sustainable solution to boosting IEAS’ investigation support role, so that IEAS can conduct inspections, proactive integrity assessments in high-risk areas (consultants, direct procurement, staffing benefits, etc.) and lessons learned from investigations, anti-fraud prevention initiatives, etc.

In 2022, IEAS prepared a business case on strengthening investigation sustainability for management consideration. This was favorably received. IAS has requested two temporary assistance investigation staff positions, and ancillary costs to enable it to conduct investigations and to cover its investigation support role. IEAS is awaiting the outcome of this decision process but has received positive feedback from executive management that the requirements would be funded. Once the capacity is set up and functioning, IEAS plans to request the necessary positions and funding as part of the Integrated Budget request for 2026-2027. IEAS is liaising with the Legal Office regarding the necessary updates to the UN Women Legal Framework. This recommendation is considered ongoing and is expected to be implemented by the end of 2023.

- c) The Executive Board, in contributing to a culture of accountability, may be able to better appreciate and use the results reported by IAS (in individual audit reports, and in the Annual Report on Internal Audit and Investigation) to guide UN-Women in the effective and efficient implementation of its mandate. While this would not directly enhance the independence of IAS, it would help reinforce a view of IAS' effectiveness, which in turn could help to ensure that sufficient resources continue to be provided for IAS to continue its services effectively.

This recommendation was suggested to the Executive Board for its consideration, and IAS believes that the ongoing Joint Assessment of the Boards on Governance and Oversight conducted by the Joint Inspection Unit will serve to provide useful analysis and recommendations to further strengthen the Executive Board's appreciation and use of the results reported by IAS. As part of its regular planning processes, IAS will continue to consider feedback from the Executive Board on its potential audit assignments and other areas of interest. This recommendation is considered ongoing.