

Orientation on the oversight mechanism and the ethics function of UN Women

22 January 2024



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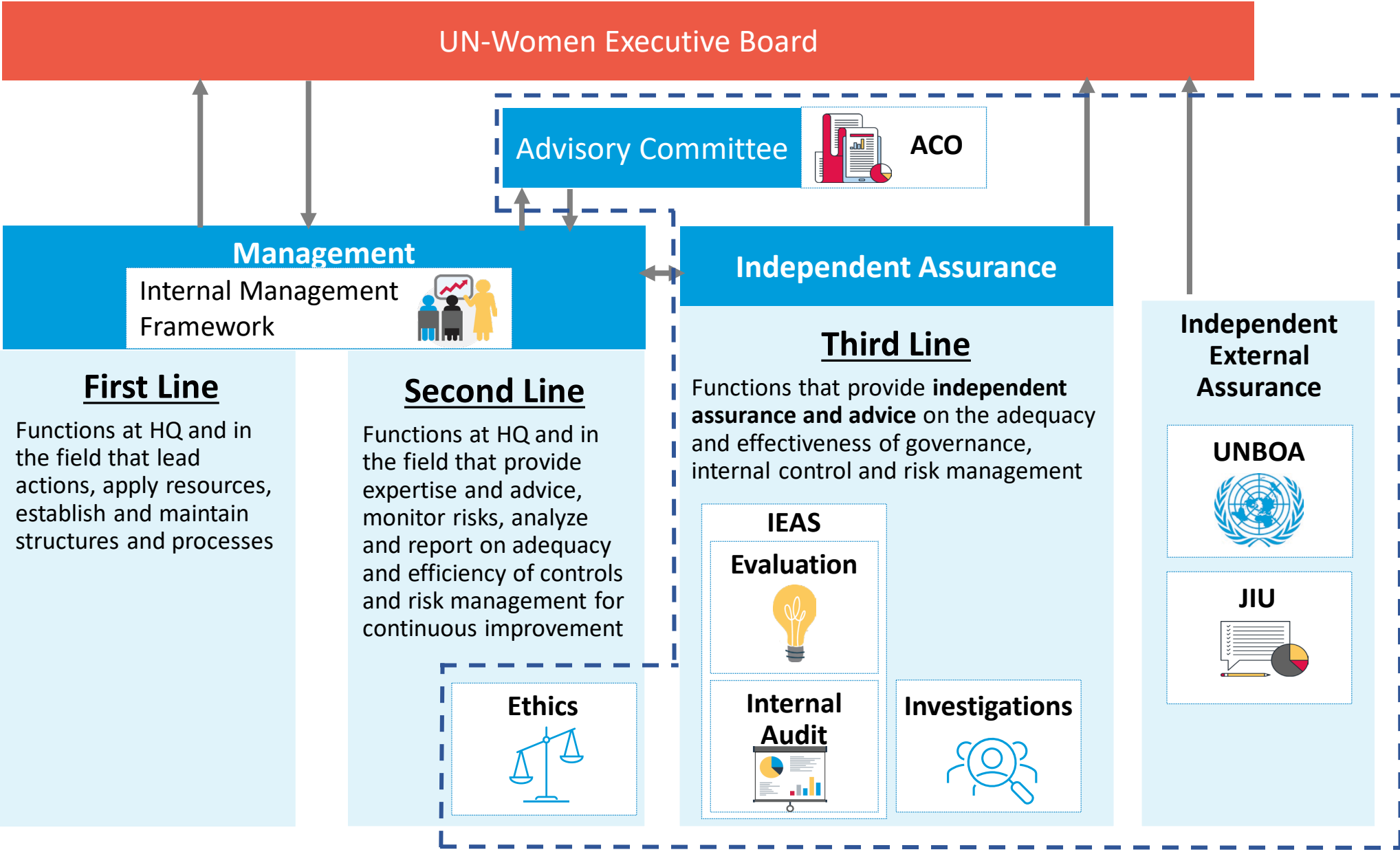
1. **Overview and Opportunities for Engagement**
2. **Independent External Oversight Providers**
3. **Independent Advisory Provider**
4. **Independent Internal Oversight Providers**





OVERVIEW & OPPORTUNITIES FOR ENGAGEMENT

UN-Women Three Lines Model



Key

- ↑ Accountability, reporting
- ↓ Delegation, direction, resources, oversight
- ↔ Alignment, communication, coordination, collaboration

Executive Board Sessions

	First Regular Session	Annual Session
Informal Briefings	<ul style="list-style-type: none">• Informal briefing on evaluation• Informal briefing on audit (external audit)	<ul style="list-style-type: none">• Informal briefing on audit (internal audit) and investigation• Informal briefing on evaluation• Informal briefing on ethics
Formal Sessions	<ul style="list-style-type: none">• Evaluation Focus: corporate/ thematic/ meta-synthesis reports (biannual)• Audit Matters Focus: UNBOA report and audited financial statements	<ul style="list-style-type: none">• Annual Report on the Ethics Function Focus: annual report• Evaluation Focus: annual report and corporate/ thematic reports• Audit Matters Focus: internal audit and investigation activities; Advisory Committee on Oversight report• Annual Report of the Executive Director Annex: JIU management response



INDEPENDENT EXTERNAL OVERSIGHT

UN Board of Auditors (UNBoA)

- **MANDATE:** established by the General Assembly to audit the accounts of the UN organizations, funds and programmes and report findings and recommendations to the GA and governing bodies
- **INDEPENDENCE:** completely independent and solely responsible for the conduct of the audit
- **AUTHORITY:** Board and its staff have free access to all books, records, and other documentation which are, in the opinion of the Board, necessary for the performance of the audit
- **SCOPE:** form an opinion as to whether the financial statements present fairly; informed by a general review of financial systems, internal controls, and a test examination of accounting records and other supporting evidences

ENGAGEMENT WITH EXECUTIVE BOARD

Financial report and audit financial statements and management response presented at the **First Regular Session**

Implementation of the recommendations of the Board of Auditors and management responses presented at the **First Regular Session**

Joint Inspection Unit (JIU)

- **MANDATE:** established by the General Assembly as the only independent, external oversight body of the UN system, mandated to conduct system-wide reviews, evaluations and assessments
- **INDEPENDENCE:** enjoys complete independence; created to assist intergovernmental bodies in the management review and reform processes
- **SCOPE:** reviews cross-cutting issues in the areas of management and administration; identifies best practices, promotes benchmarking and facilitates information sharing throughout the 28 Participating Organizations

ENGAGEMENT WITH EXECUTIVE BOARD

Included as an annex to the Executive Director's Annual Report during the **Annual Session**

Member States can access the JIU's Web-Based Tracking System through dedicated log-in



INDEPENDENT ADVISORY PROVIDER

Advisory Committee on Oversight (ACO)

- **MANDATE:** five independent experts directly appointed by Executive Director to provide her with independent, external advice based on best practices relating to UN-Women’s accountability frameworks and systems, including risk management.
 - **SCOPE:** reviews matters related to organizational performance and effectiveness, financial management and reporting, internal audit, investigation and evaluation functions, ethics function, and the effectiveness of UN-Women’s systems of internal control and accountability, including governance, risk management and control processes.
 - **FUNCTIONING:** members of ACO may serve for a up to two three-year terms; the ACO holds at least 3 annual meetings + conducts annual field visits; the Executive Office provides the ACO with a Secretariat function
 - **AUTHORITY:** has authority and responsibility to review all activities it deems appropriate; yearly meetings and exchange with the Director of the Independent Evaluation and Audit Services (IEAS); UN Board of Auditors (UNBoA); Representatives of UN Office of Internal Oversight Services (OIOS); and the Head of the UN Ethics Office
- **INDEPENDENCE:** enjoys complete independence; deliberations of the Committee are delivered to Executive Leadership through summary memos, in person debriefs, and meeting minutes, all of which are confidential.
 - **UN-SYSTEM COOPERATION & INTEGRATION:** participates in annual meeting of representatives of UN System Oversight Committees, hosted by the UN Independent Audit Advisory Committee (IAAC), reporting to Secretary-General.

ENGAGEMENT WITH EXECUTIVE BOARD

Annual Report of the ACO and the related Management Response presented at the **EB Annual Session**



INDEPENDENT INTERNAL OVERSIGHT

Internal Audit Service (IAS) structure in UN Women

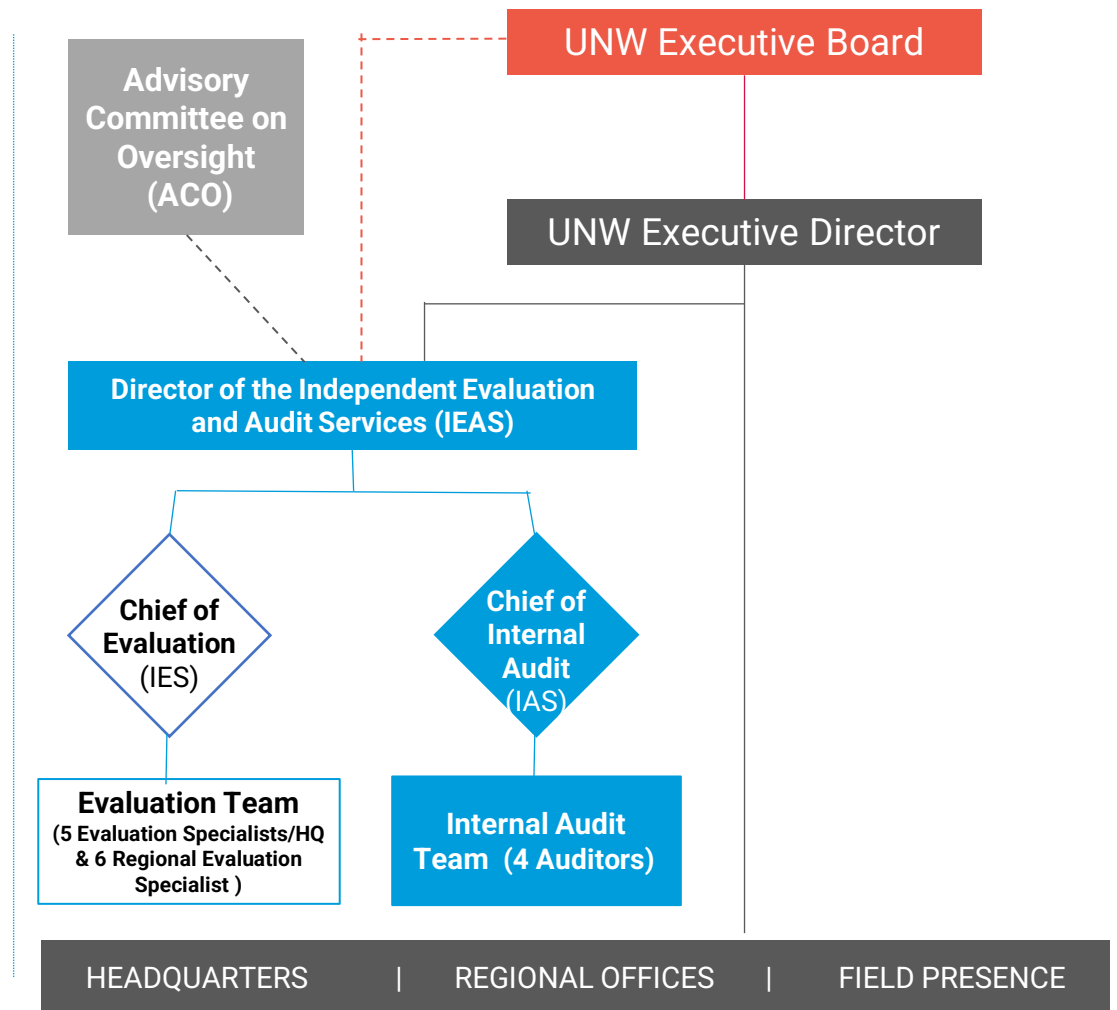
MANDATE: Independent and objective assurance and advisory services to add value and improve the effectiveness and efficiency of UN-Women's work. Contributes to accountability and transparency.

INDEPENDENT: Reports directly to the Executive Director. Protections of independence through ACO. Reports at least annually to the Executive Board.

GOVERNED: IEAS and IAS Charters, ACO, International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA).

AUTHORITY: Full, free, and unrestricted access to all records, electronic data, physical properties, and personnel.

SCOPE: Annual risk-based internal audit planning. Scope includes all UN Women programmes, operations, systems, processes and offices. Engagement in UN system-wide internal audits and coordination



Independent Evaluation Service (IES) structure in UN Women

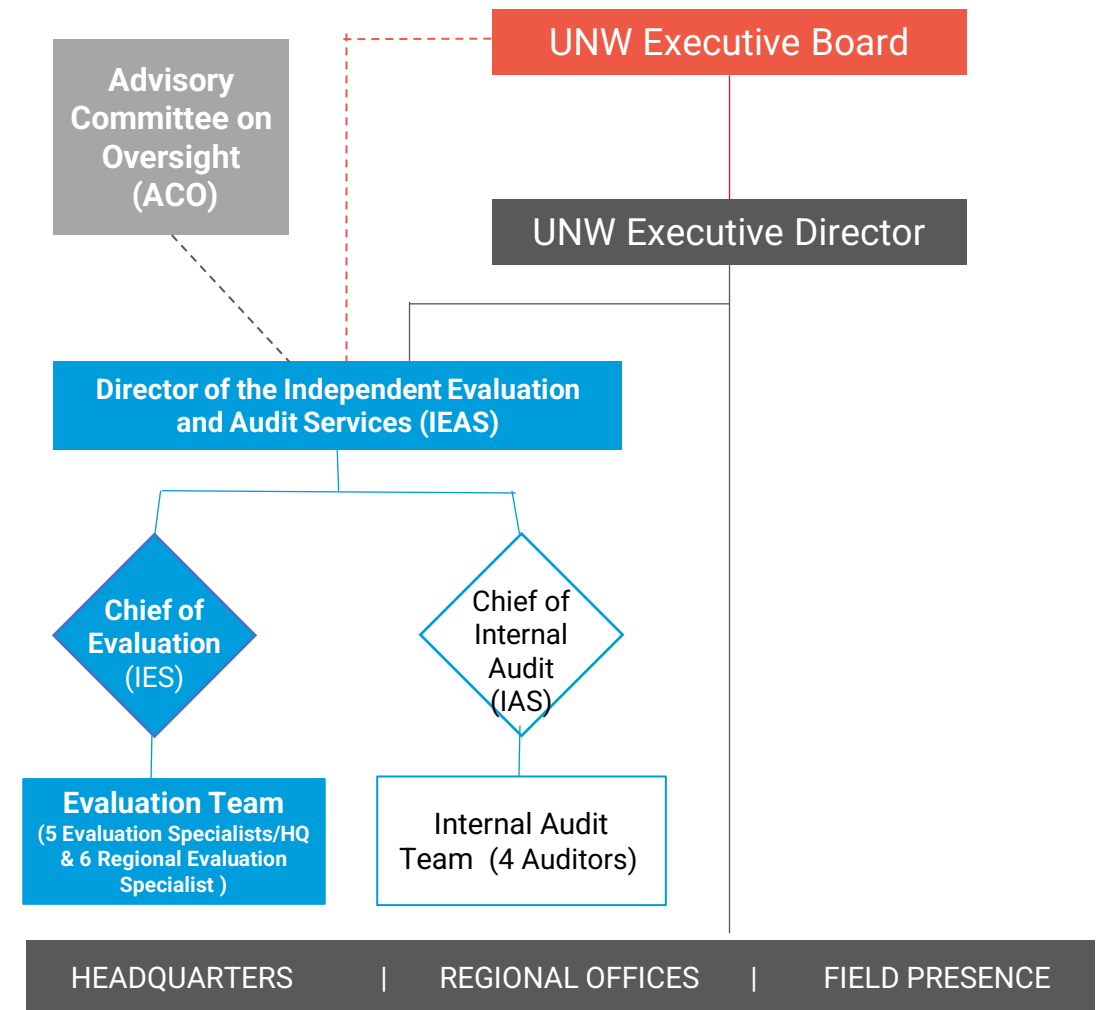
MANDATE: Demonstrating accountability to stakeholders; Providing credible and reliable evidence for decision-making to improve results, and Contributing lessons learned to UN Women’s knowledge base.

INDEPENDENT: Reports directly to the Executive Director. Protections of independence through ACO. Reports at least annually to the Executive Board

AUTHORITY: Unrestricted access to records, data, and personnel

GOVERNED: UN Women Evaluation Policy (UNW/2020/10), IEAS Charter, ACO, UNEG Norms and Standards

SCOPE: IES is custodian of the UN Women evaluation function. IES conducts corporate evaluations; IES-led Country Portfolio Evaluations, and regional evaluations; technical support to decentralized evaluations; activities to support UN coordination and accountability through joint and system-wide evaluations; and activities to support national evaluation capacity development. IES develops a four-year corporate evaluation plan based on UN Women Evaluation Coverage Norms.



EVALUATION COVERAGE NORMS



CORPORATE EVALUATIONS

(IES-led)

Based on the UN Women strategic plan:

1. At least **one evaluation covering each thematic area** over Strategic Plan period
2. **Balanced coverage** of organizational effectiveness and efficiency areas and systemic outcomes.
3. Balanced coverage of **normative, UN system coordination and operational implementation**



META-SYNTHESIS

(IES-led)

At least **one every two years**

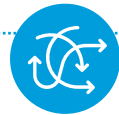


COUNTRY PORTFOLIO EVALUATION (CPE)

(IES-led)

At least once every two Strategic Note cycles, **sequenced to feed into subsequent Strategic Note document** and United Nations Sustainable Development Cooperation Framework.

At least **once Strategic Note cycle** if monitoring and audit information points to a significant shift in the programming context or increase in the level of risk.



EVALUABILITY ASSESSMENTS, EVALUATION SYNTHESSES, META-EVALUATIONS

Coverage and frequency **determined by commissioning office**



REGIONAL EVALUATIONS

(IES-led)

Coverage and frequency determined in the context of the development of the **Regional Strategic Note**



COUNTRY OFFICE-LEVEL THEMATIC EVALUATIONS

and co-managed CPEs

Between **two to four country thematic evaluation**, Strategic Note component evaluation or major project evaluations over Strategic Note cycle. Same coverage norm for IES-led CPEs.



JOINT UNITED NATIONS AND SYSTEM-WIDE EVALUATIONS,

including UNSDCFs and joint programmes

Coverage and frequency **determined by interagency mechanism**

Investigations

The UN Office of Internal Oversight Services (OIOS) conducts investigations for UN-Women on all possible misconduct by UN Women:

- Personnel
- Vendors
- Implementing Partners
- Any other individual or entity engaged by UN Women

In addition to UN-OIOS, IEAS is developing its mandate to conduct investigations in 2024.

UN Women has zero tolerance for fraud, corruption and any kind of wrongdoing.

Anyone with information regarding fraud, corruption or other wrongdoing relating to UN Women programmes or involving UN Women personnel should report this information through the investigation hotline:

<https://www.unwomen.org/en/about-us/accountability/investigations>

Or Phone: **+1 212-963-1111**
(24 hours a day)

ENGAGEMENT WITH EXECUTIVE BOARD

Report of the internal audit and investigation activities and management response presented at the **Annual Session**

Ethics Function at UN Women



Ethics Function

- **MANDATE:** To assist the Executive Director in ensuring that UN Women personnel observe and perform their functions with the highest standards of integrity by fostering a culture of ethics, transparency, accountability and mutual respect.
- **SCOPE OF WORK:**
 - Confidential ethics advice;
 - Protection against retaliation;
 - Administers the financial disclosure programme (with the UN Ethics Office);
 - Conducts outreach and training;
 - Provides policy support;
 - Participates in EPUN/ENMO.

NATURE OF THE ETHICS FUNCTION

- Independent
- Impartial
- Confidential
- Advisory
- Preventive

ENGAGEMENT WITH EXECUTIVE BOARD

Annual Report on the Ethics Function presented directly to the EB at the **Annual Session**



Thank You!