United Nations Entity for Gender Equality and the Empowerment of Women

Background Note: Briefing to the Executive Board, First Regular Session 2025

"Information note on the Joint Inspection Unit review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women: initial views of the Independent Evaluation, Audit and Investigation Services of UN-Women"

In response to the decision of the Executive Board at its 2024 annual session, this information note provides the initial views of the Independent Evaluation, Audit and Investigation Service (IEAIS) on the JIU Report.

Background on the Independent Evaluation, Audit and Investigation Service functions:

The Charter of the Independent Evaluation, Audit and Investigation Service of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) sets out the framework for IEAIS to provide: (a) credible evidence on the performance of UN-Women in achieving its mandate; (b) assurance that UN-Women's governance, risk management and control processes are adequate, effective and functioning as intended to meet the Entity's objectives; and (c) investigations to determine the credibility, materiality and verifiability of allegations of misconduct.

The Evaluation Policy, endorsed by the Executive Board, governs the independent evaluation function of UN Women and applies to all initiatives supported and funds administered by the Entity. The Charter of the Internal Audit Service sets out the purpose, authority, core principles and responsibility of internal audit in UN Women. The Investigation and Disciplinary Process Policy defines the mechanisms that exist within UN Women to report allegations of potential misconduct and sets out the investigation process.

Independent Evaluation, Audit and Investigation Service views

IEAIS appreciates the JIU report and the consultative, structured and transparent manner in which the review was carried out.

The JIU report recognizes that "*oversight and other independent functions are critical elements for effective governance, ensuring that delegated duties and powers are appropriately performed and that information for decision-making and reporting is accurate*". In this regard, the JIU report provides several observations and recommendations that can help support the Executive Board in ensuring the independence and using the work of the independent evaluation, internal audit and investigation functions. For the purposes of this paper, IEAIS has focused its comments on observations and recommendations that directly relate to its independent oversight role.

IEAIS notes the JIU recommendation [2], for the Executive Boards to develop terms of reference that describe their own governance responsibilities. In IEAIS's view, the process and result of doing so could help to ensure clarity and coherence around the Executive Board's governance and oversight role and how it engages with the independent oversight functions and receives, uses and follows up on the results of oversight work.

IEAIS appreciates the spirit of the JIU recommendation [4] to increase technical focus around oversight matters by considering potential Executive Board sub-committees, but it raises some caution around potential duplication and workload strain that such arrangements could have on its already limited resources. In IEAIS's view, it could be more practicable to consider how to make more use of existing structures such as Executive Board informal sessions, closed sessions, and engagement with the Advisory Committee on Oversight.

IEAIS takes note of the JIU recommendation [8], for the Executive Boards to direct their respective organizations to ensure that the charters, frameworks, and terms of reference of independent and advisory functions and committees reflect the roles and responsibilities of the Boards, including in relation to reporting lines, access to the Board and consultations on human and financial resources, to ensure independence.

The IEAIS charter outlines several key elements of how it reports to and interacts with the Board, including through unrestricted access to, and freedom to communicate directly with the Chair and members of the Executive Board (in a manner consistent with the Rules of Procedure of the UN-Women Executive Board), and through in-private meetings. On the latter, for several years, IEAIS has had an annual closed session with the Executive Board. In IEAIS's view, such closed sessions provide a useful and efficient means of engagement, to receive input for consideration into independent evaluation and internal audit planning, to discuss significant risks and challenges, and to raise issues related to potential impediments to IEAIS independence if they arise. Matters related to human and financial resources are raised in IEAIS's annual reports on evaluation and on internal audit and investigation and could be further elaborated and discussed in informal, closed or formal sessions.

IEAIS notes the informal recommendation for a consistent approach to ensure that Executive Board is responsible for the approval of all oversight charters. The IEAIS and IAS charter are approved by the Executive Director and presented to the Executive Board each year as an Annex to the Annual Report on the Internal Audit and Investigation. The Evaluation Policy has been endorsed by the Executive Board. In IEAIS's view, the current approval practices of these technical documents have been sufficient to provide it with the independence and organizational connectivity needed to effectively carry out its work.

IEAIS notes the informal recommendation for the selection, performance assessment and renewal and termination of the contracts of the heads of the independent oversight functions to require consultation with the Executive Board[1]. In IEAIS's view, while such practices could help to ensure the independence of its function, the terms of reference of the Advisory Committee on Oversight specify that it shall advise the Executive Director on the appointment, performance evaluation, extension/non-extension and dismissal of the Director, IEAIS. In addition, if IEAIS were to come under any undue pressure, interference or threat to its independence, it would raise these to the Executive Board, and the Advisory Committee on Oversight through existing channels, such as through its annual reports or closed sessions.

[1] A similar informal recommendation also appears in the Joint Inspection Unit Management and Accountability Review of UN-Women 'while the IEAS Charter sets out the limits on the term of office, the appointment or removal of the Director does not currently require consultation with the Executive Board, and the Inspectors believe that it should be corrected'.