



**Executive Board of the  
United Nations Entity  
for Gender Equality and the  
Empowerment of Women**

Distr.: General  
X May 2026

Original: English

**ADVANCE VERSION**

**Annual Session of 2026**

23–25 June 2026

Item 4 of the provisional agenda

**Audit and investigation matters**

**Report on internal audit and investigation activities for  
the period from 1 January to 31 December 2025**

**SUMMARY**

The Independent Evaluation, Audit and Investigation Services (IEAIS) of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) submits this annual report on internal audit and investigation activities for the period from 1 January to 31 December 2025.

As requested by the Executive Board in its decision [2015/4](#), and in relation to internal audit activities, this report includes: (a) an opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the Entity's framework of governance, risk management and control; (b) a concise summary of work and the criteria that support the opinion; (c) a statement of conformance with the internal audit standards being adhered to; and (d) a view on whether resourcing of the function is appropriate, sufficient and effectively deployed to achieve the desired internal audit and investigation coverage. The report also provides an update on the status of management implementation of internal audit recommendations.

The Executive Board may wish to: (a) take note of the report and related annexes on internal audit and investigation activities for the period from 1 January to 31 December 2025; (b) take note of the Advisory Committee on Oversight's annual report; and (c) take note of the management response to these two reports.

## I. OVERVIEW

1. This report provides the Executive Board with a summary of the internal audit activities conducted in 2025 by the Internal Audit Service (IAS) of the Independent Evaluation, Audit and Investigation Services (IEAIS). It also provides a summary of investigation activity conducted by the Office of Internal Oversight Services of the United Nations (OIOS) for UN-Women, and by UN-Women's Internal Investigation Function.
2. IEAIS confirms that in 2025 it was independent in determining the scope of its activities, performing its work and communicating its results. OIOS, being an external service provider for investigations, shares the same independence.
3. In 2025, IAS completed work on 16 internal audit and advisory engagements, with 15 final reports issued by 12 March 2026. Eight of the 15 final reports issued were assurance-type engagements, with IAS providing overall ratings on the audited entities/processes. Four entities/processes were assessed as *satisfactory*, one was assessed as *some improvement needed* and three were assessed as *major improvement needed*.
4. Management continued to implement actions to address internal audit recommendations. IAS regularly follows up with management to receive progress updates and to review outstanding audit recommendations for continued relevance. The Strategic Planning, Resources and Effectiveness Division (SPRED) has made additional efforts to follow-up with management and support action plans. As a result of IAS and management follow-up, the percentage of long-outstanding recommendations decreased in 2025.
5. UN-Women implements a hybrid investigation model, with OIOS engaged by UN-Women for investigation services. All allegations of misconduct committed by UN-Women personnel or by third parties are received through an intake mechanism provided by OIOS, which retains complaints that it deems serious and/or complex for investigation. These services are complemented by UN-Women's Internal Investigation Function, which receives matters referred to UN-Women by OIOS for consideration, and maintains the authority to both assist and conduct investigation activities.
6. A total of 66 new allegations were registered in 2025 compared to 76 new allegations in 2024. A total of 21 investigations were completed in 2025.
7. In 2025, IAS received sufficient resources to carry out its internal audit plan. The position of IAS Chief was vacant from August 2024 to April 2025: the newly appointed Chief started in May 2025. In addition, one of the four Audit Specialist roles was vacant from September to December 2025. This has been filled by an internal candidate starting in January 2026, creating another vacancy within the team for 2026. Recruitment is under way, with some elements of the role currently filled by consultancy resources.
8. UN-Women pays OIOS for its investigation services under a memorandum of understanding with the effective cost of two OIOS investigator positions plus ancillary costs. UN-Women's Internal Investigation Function was funded by temporary resources in 2025. In line with Executive Board decision 2025/7 encouraging UN-Women to continue to ensure sustainable and long-term funding of the Internal Investigation Function, two fixed-term investigator positions were funded for 2026.

Beyond 2026, management has requested that IEAIS absorb the cost of the Internal Investigation Function via savings to be achieved through pivoting some IEAIS positions to a lower-cost duty station (Bonn), vacancy management and by seeking further efficiencies. To ensure accountability, it is essential that the investigation function is adequately resourced, and that sufficient resources remain to deliver IEAIS internal audit and evaluation plans.

## II. MANDATE OF THE INTERNAL AUDIT SERVICE

9. In accordance with the UN-Women Financial Regulations and Rules, the IEAIS and IAS Charters, and following the International Professional Practices Framework promulgated by the Institute of Internal Auditors, IAS provides independent and objective assurance and advisory services designed to add value and improve the effectiveness and efficiency of UN-Women's work. IAS's primary objective is to assess whether UN-Women's governance, risk management and internal controls are adequate, effective and functioning as intended to meet the Entity's strategic and organizational objectives.

10. The UN-Women Executive Director receives independent advice on the effectiveness of the Entity's oversight functions, including internal audit and investigation, from the Advisory Committee on Oversight, which is comprised of senior professionals fully external to UN-Women.

## III. OPINION (*decision 2015/4, point a*)

### A. Basis of opinion

11. UN-Women management is responsible for adequately designing and effectively maintaining governance, risk management and control processes to ensure that UN-Women's objectives are achieved. IAS is responsible for independently assessing the adequacy and effectiveness of these systems and processes based on development and implementation of its annual risk-based audit plan of assurance and advisory reviews and other IAS activities; knowledge from internal governance meetings; issues noted from investigation reports; reporting from external assurance providers; and the progress made by management in addressing internal audit and advisory recommendations. A concise summary of the work that supports this opinion is provided in Section IV.

### B. Exclusions

12. The opinion does not cover processes and activities outsourced to United Nations system organizations or some commercial third-party providers, such as:

- (a) Various global and some local human resources management activities and services depending on the agreements in place.
- (b) Staff, service contract holders and United Nations volunteers' payroll preparation and payment.

- (c) Global and local bank payments.
- (d) Treasury and investment management.
- (e) Enterprise resource planning hosting and management (Quantum).
- (f) Firewall and vulnerability management, infrastructure maintenance and website hosting.
- (g) Headquarters travel booking.
- (h) Case management system hosting and management (UNAI).
- (i) Local IT services provided in country offices as part of shared premises or shared back-office functions.
- (j) Other shared services provided by United Nations agencies based on arrangements at headquarters or globally, or in the field, and depending on the local service-level agreements in place.

13. For such outsourced services, UN-Women management should seek assurance that its processes, activities and assets are adequately managed. In 2021, IAS conducted an internal audit on outsourced services. Management highlighted that implementation of the audit recommendations was contingent upon adequate resources. In 2024, the Department of Management and Administration (DMA) initiated work in this area, which is ongoing with some audit recommendations still open.

14. IAS expects the oversight providers of the primary United Nations system entity to cover the governance, risk management and control processes of the outsourced service through the execution of their audit plans. For services provided by the United Nations Development Programme (UNDP), IAS verbally confirmed some coverage of these services by its Office of Internal Audit in the last five years, or they are planned for 2026–2027. In the case of local service-level agreements, IAS seeks to assess their effectiveness, relevant governance, risk management and controls in the context of its risk-based country office audits.

### **C. Scope limitations**

15. An annual audit plan cannot cover every risk, business process, organizational unit or office within UN-Women. Therefore, IAS utilizes a risk-based approach to selecting its audit and advisory engagements. As such, there are inherent limitations in IAS's ability to express a comprehensive opinion on the overall governance, risk management and control processes related to UN-Women's strategic, financial, operational or compliance objectives.

### **D. Overall opinion**

16. Based on the sources of evidence described in Section IV, IAS's overall opinion in 2025 is that UN-Women's governance, risk management and control processes were, in aggregate, generally established and working, but needed some improvement.

17. IAS notes the continuing maturity of UN-Women's corporate governance and risk management processes over the past year. During 2025, the comprehensive Quarterly Business Review process continued in headquarters and regional offices, with increased areas of coverage. The Risk Management Committee held a series of risk management deep dive sessions to review some of the top risks facing the organization. The Performance and Results Integrated System for Management (PRISM) also went

live, and UN-Women is in the process of developing a People Strategy to define how the organization will invest in and support its people to deliver on the outcomes of the Strategic Plan.

18. IAS identified the following overarching areas for management attention:

- (a) Consistent implementation of corporate policies and procedures, across decentralized presences and with high levels of short-term personnel, presents some challenges. The Entity's second line, in terms of management oversight by business process owners and regional offices, is improving, but could be further strengthened. Roles and responsibilities for performing these functions should be clarified, alongside enforcing accountability. Ensuring proactive risk management, including streamlined policies and procedures, would also help to improve compliance and efficiency.
- (b) For corporate initiatives and high-risk or larger projects, the Entity may benefit from clearer project management, monitoring and management oversight structures to ensure objectives are met.
- (c) Leadership vacancies, particularly in country offices, can create challenges in achieving objectives. Effective controls to minimize gaps, where possible, are essential to ensure objectives are achieved.
- (d) Information systems technology risks (including cybersecurity, artificial intelligence and data governance risks) must continue to be monitored and addressed.
- (e) The corporate Statement of Internal Controls process has started, with a focus on finance. As the process matures, it should expand to cover other key corporate control areas. This should help to strengthen and demonstrate management accountability for risk management and internal control.

19. Global funding pressures could increase the risk of decreased control effectiveness as positions may be unfunded or abolished, and as personnel come under stress. Therefore, it is important that country offices continue to be managed effectively, considering their resourcing situations, and to deliver on their objectives. IAS will continue to monitor the situation to determine if additional independent reviews would be helpful to provide feedback to management.

#### **IV. SUMMARY OF WORK AND CRITERIA FOR THE OPINION** (*decision 2015/4, point b*)

20. To formulate its opinion, IAS considered sources of evidence, such as: (a) development of its 2025 risk-based internal audit plan approved by the Executive Director after review by the Advisory Committee on Oversight and the plan's implementation; (b) individual audit and advisory engagement results and ratings; (c) oversight and assurance mapping; (d) progress made by management on implementing actions to address audit and advisory recommendations; (e) knowledge stemming from IAS's participation as an observer in internal governance meetings/forums; (f) issues with control deficiencies noted from investigation reports in 2025; and (g) work conducted by the United Nations Board of Auditors and Joint Inspection Unit. IAS also relies on management to proactively identify and communicate to IAS known instances of materialized risks, potential control failures,

irregularities or regulatory non-compliance that could be material to governance or the control environment.

## A. Risk-based audit plan for 2025

21. In line with professional standards, the internal audit and advisory services carried out by IAS provide assurance on the effectiveness of governance and management actions to identify and manage key risks to the achievement of UN-Women's objectives.

22. IAS continued to refine its audit universe and audit coverage of key risk areas, including country and regional offices, corporate divisions, and cross-cutting themes, functions and business processes. In refining its audit universe and related audit plan, IAS aligns its plan with the UN-Women Strategic Plan and considers both corporate risk management and feedback from business process owners and corporate, country and regional office management, including that related to information systems, technology and anti-fraud measures; and the internal control framework, including the roles and responsibilities of risk owners (first line) and the monitoring and oversight role of business process owners and regional offices (second line). IAS coordinates implementation of its audit plan with other assurance providers to avoid duplication of work and to expand its coverage.

23. An annual audit plan cannot cover every risk, business process, organizational unit or office within UN-Women. Therefore, IAS selected its audit and advisory engagements in 2025 from its comprehensive risk assessment of organizational units, offices and business processes, and the availability of resources to cover those risks based on risk ratings and professional judgment. As such, there are inherent limitations in IAS's ability to express a comprehensive opinion on the overall governance, risk management and control processes with regard to UN-Women's strategic, financial, operational or compliance objectives.

## B. Individual internal audit engagement results and ratings

24. In 2025, IAS completed work on 16 internal audit and advisory engagements, with 15 final reports issued by 12 March 2026. Three of the completed reviews were from previous years' internal audit plans but were completed and reported on in 2025. Eight of the 15 reports issued were assurance-type engagements, with IAS providing overall ratings on the audited entities/processes as follows:

- Four entities/processes were assessed as *satisfactory*, meaning that the assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
- One was assessed as *some improvement needed*, meaning that the assessed governance, risk management practices and controls were generally established and functioning, but needed some improvement.
- Three were assessed as *major improvement needed*, meaning that the assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement.

25. Details on recurrent and significant findings identified in IAS's 2025 internal audit and advisory work are summarized in Section IX.

### **C. Progress made by management in implementing actions to address internal audit recommendations**

26. Management continued to implement actions to address internal audit recommendations. IAS regularly follows up with management to receive progress updates and to review outstanding audit recommendations for continued relevance. SPRED also made additional efforts to follow-up with management, support action plans and address challenges. As a result of IAS and management actions, the percentage of long-outstanding recommendations fell in 2025. See Section VIII for more information.

27. The current corporate indicator measures the percentage of long-outstanding internal audit recommendations. As of 31 December 2025, 2 per cent of all internal audit recommendations were long-outstanding recommendations, which was an improvement from the end of 2023 (11 per cent) and 2024 (3 per cent), and within the corporate target (not to exceed 10 per cent).

## **V. STATEMENT OF INDEPENDENCE AND CONFORMANCE TO INTERNAL AUDIT STANDARDS**

*(decision 2015/4, point c)*

28. The IAS Charter requires the Director, IEAIS, to confirm to the Executive Board, at least annually, the independence of the internal audit and investigation functions, and whether there have been any scope or resource limitations. Throughout 2025, IEAIS continued to be operationally independent of UN-Women management, and exercised freedom in determining the scope of its work in accordance with applicable international and generally accepted standards. OIOS, being an external service provider for investigation services, shares the same independence.

29. IAS is committed to carrying out its work with the highest standards of professionalism and efficiency, including identifying behaviour within UN-Women that is inconsistent with the organization's ethical expectations. In this regard, during 2025, IAS continued to generally conform with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and Code of Ethics. IAS made progress in implementing recommendations from the external quality assessment conducted in 2023, which have been embedded into the IAS Quality Assurance and Improvement Programme, and regularly reported to the Advisory Committee on Oversight.

30. Of the six opportunities for enhancement arising from the external quality assessment, IAS has already completed three, partially completed one, and is making progress on the remaining two recommendations. The ongoing areas of improvement include taking advantage of advanced and innovative approaches to using technology, and using maturity assessment principles to advance the IAS Quality Assurance and Improvement Programme. The partially completed activity is the performance of an assurance and oversight mapping exercise. The methodology for this exercise was developed in 2025, and is being piloted by IAS for a number of corporate risks. The target is to complete the mapping exercise of top corporate risks during 2026.

31. IAS also performed a self-assessment against the updated Global Internal Audit Standards that came into effect in January 2025 to identify any required actions to

ensure continued compliance. The actions identified have been embedded into the IAS Quality Assurance and Improvement Programme.

32. The updated Global Internal Audit Standards require internal audit functions to develop a strategic plan. Annex III presents the key elements of the 2026–2029 Internal Audit Strategy. The strategy was developed in alignment with the IEAIS Strategic Note and Strategic Note Indicators, in support of UN-Women’s 2026–2029 Strategic Plan and corporate results-based management system. The strategy includes IAS’s vision and mission, alongside the strategic objectives and supporting initiatives that the team will implement to fulfil its mandate. In developing the strategy, feedback and input was sought from the Advisory Committee on Oversight, senior management, the Executive Board and the Executive Director.

## **VI. RESOURCE ALLOCATION AND DEPLOYMENT** (*decision 2015/4, point d*)

33. Executive Board decision No. 2015/4 requires that IAS indicate whether, in its view, resourcing of the internal audit and investigation functions is appropriate, sufficient and effectively deployed to achieve the desired audit and investigation coverage.

34. During 2025, IAS received adequate resources to implement the activities in its 2025 audit plan. Financial resources were deployed in line with the IAS plan and UN-Women rules and policies. IAS staffing was fully funded with five approved posts: one P-5 (Chief),<sup>1</sup> two P-4 and two P-3<sup>2</sup> posts. IAS is positioned within IEAIS, which is led by a Director and supported by two Administrative Associates. At the start of 2025, IAS received US\$ 447,000 for non-staff expenditure. This was reduced to US\$ 397,000 in July 2025 after a reduction implemented across UN-Women due to financial constraints.

35. UN-Women pays OIOS for its investigation services under a memorandum of understanding signed in March 2024, with the effective cost of two OIOS investigator positions plus ancillary costs. In 2025, UN-Women paid OIOS US\$ 194,338 in cost recovery from cases initiated before the updated memorandum of understanding, and US\$ 276,614 under the updated memorandum of understanding. The IEAIS budget is not impacted by these payments to OIOS.

36. UN-Women’s Internal Investigation Function was funded by temporary resources in 2025. In line with Executive Board decision 2025/7 encouraging UN-Women to continue to ensure sustainable and long-term funding of the Internal Investigation Function, two fixed-term investigator positions were funded for 2026. Beyond 2026, management has requested that IEAIS absorb the cost of the Internal Investigation Function via savings to be achieved through pivoting some IEAIS positions to a lower-cost duty station (Bonn), vacancy management and seeking further efficiencies. To ensure accountability and timely services, it is essential that the investigation function is adequately resourced and that sufficient resources remain to deliver the internal audit and corporate evaluation plans.

---

<sup>1</sup> The post was vacant from August 2024 to April 2025, with the new Chief starting in May 2025.

<sup>2</sup> One of the P4 posts was vacant from September 2025 to December 2025, with an internal candidate taking the role from January 2026.

## **VII. IMPLEMENTATION OF THE 2025 AUDIT PLAN**

### **A. Risk-based audit planning and completion of the annual workplan**

37. The IAS risk-based audit strategy in 2025 was aligned with UN-Women's Strategic Plan for 2022–2025. IAS operationalized its strategy through its 2025 audit workplan.

38. The 2025 internal audit plan was formulated based on IAS's independent risk assessment, after obtaining input on key risks from senior management and other stakeholders, including the Executive Board. The planning process included the analysis of data to assess the risks relating to each auditable office, unit, function and topic. The 2025 audit plan was reviewed by the Advisory Committee on Oversight before its submission to, and approval by, the UN-Women Executive Director.

39. IAS continued to closely collaborate with the Independent Evaluation Service, including by coordinating country office internal audits with Country Portfolio Evaluations where feasible; exchanging information on corporate reviews; and, in 2025, IAS and the Independent Evaluation Service performed a joint rapid snapshot assessment of UN-Women's Pivot project. In addition, IAS continued to provide feedback on emerging risks and draft policies and procedures to management as part of its advisory mandate.

40. One ongoing advisory assignment that started in December 2025 will be completed in 2026. One assurance review was approved for delay to 2026 to support shifting priorities. Nine reports were issued during 2025, with a total of 15 reports issued by 12 March 2026. IAS notes that management has, at times, taken longer to review and comment on some IAS reports, due to other work and emerging priorities, as well as the complexity of some of the areas reviewed.

### **B. Monitoring and coordination of audit activities**

41. During 2025, the Advisory Committee on Oversight was informed on implementation of the IAS 2025 risk-based plan through progress reports and meetings with the Director, IEAIS and Chief, IAS. The Advisory Committee on Oversight also reviewed this draft annual report.

42. IAS communicated its annual workplan and meets with the United Nations Board of Auditors to promote coordination and efficiency.

43. The Chief, IAS and Director, IEAIS, attended sessions of the United Nations Representatives of Internal Audit Services, where UN-Women was co-chair until October 2025.

### **C. Audit reports and ratings**

44. For internal audits of UN-Women offices and functions, IAS assigns an overall audit rating of satisfactory, some improvement needed, major improvement needed or unsatisfactory based on its overall assessment of the relevant governance, risk management and control processes examined.

45. Table 1 provides the overall ratings for the eight internal audits completed by IAS in 2025. Of these reports, seven were internal audits of UN-Women country offices, and one was of a thematic corporate process. Annex I also presents the number of audit recommendations by priority. No unsatisfactory ratings were assigned in 2025.

**Table 1: Distribution of audit ratings by country office and thematic area, 2025**

Audits	Number of audits	Satisfactory	Some improvement needed	Major improvement needed
<b>Country office</b>	7	4	0	3
Country Office in Indonesia		1		
Country Office in Lebanon		1		
Country Office in Liberia		1		
Country Office in Pakistan				1
Country Office in South Sudan				1
Country Office in Moldova		1		
Multi-country Office in the Caribbean				1
<b>Thematic/headquarters</b>	1		1	
Thematic audit: risk management			1	
<b>Total</b>	<b>8</b>	<b>4</b>	<b>1</b>	<b>3</b>

Source: Compiled by IAS

46. Figure 1 provides an overview of the overall ratings assigned to assurance engagements by IAS from 2021 to 2025.

**Figure 1: Overview of internal audit report ratings (2021–2025)**



Source: Compiled by IAS

## VIII. IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS

47. An internal audit recommendation is considered long-outstanding when 12 months have passed from the time management committed that it would complete its action to address the recommendation. At 31 December 2025, 2 per cent of all recommendations raised were considered long-outstanding. One long-outstanding recommendation dated from 2019, two were from 2020, six were from 2021, and one was from 2023: four of which were rated as high priority, while six were rated as medium priority.

48. Table 2 shows the high-priority, long-outstanding recommendations. Most recommendations were in the process of being implemented. Annex IV includes management updates on the progress made against the high-priority, long-outstanding recommendations.

**Table 2: High-priority, long-outstanding internal audit recommendations**

Audit engagement title	Action owner and brief description of recommendation(s)
2020 – Audit of Trust Funds Governance, Policy and Risk Management	<b>Two recommendations for the Policy Programme Intergovernmental Division (PPID) to collaborate with DMA, SPRED, IEAIS and Legal</b> to develop and submit for approval by senior management an end-to-end corporate policy and procedures on the establishment of UN-Women Trust Funds and operational management of United Nations or UN-Women Trust Funds, and corporate policy and procedures on trust fund grant management.
2020 – Cybersecurity Audit	<b>One recommendation.</b> Given the sensitivity, the recommendation detail is not provided here. IAS is in regular contact with DFA/Information Systems and Telecommunications Section to follow up on implementation.
2021 – Audit of Outsourced Services	<b>Director, DFA</b> , in line with industry best practices in third-party risk management and the existing practices of United Nations organizations, and in consideration of the United Nations Sustainable Development Group (UNSDG) Efficiency agenda, to develop a basic corporate governance and policy framework for the outsourcing of business processes and functions by UN-Women to United Nations organizations or other providers.

*Source:* Compiled and monitored by IAS in Teammate.

49. Table 3 shows the ageing of outstanding internal audit recommendations as at 31 December 2025 by priority, based on the original agreed time frame.

**Table 3: Recommendation ageing based on the original agreed time frame, as of 31 December 2025**

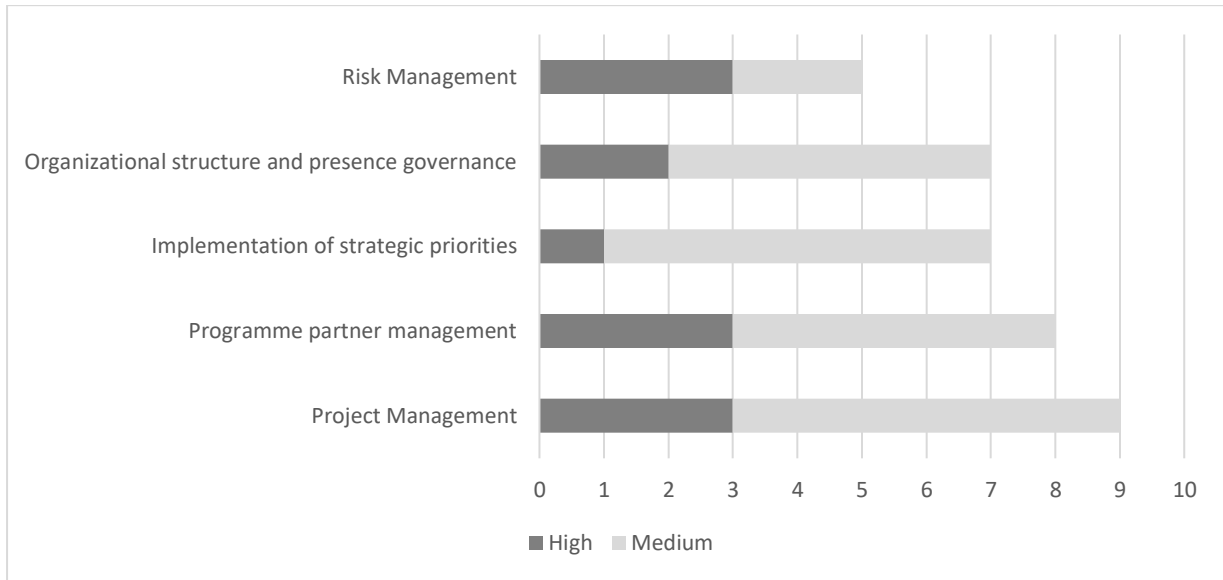
Priority	Total outstanding recommendations	< 12 months	12–18 months	>18 months
High	19	15	0	4
Medium	40	34	0	6

*Source:* Compiled and monitored by IAS in Teammate.

## IX. KEY INTERNAL AUDIT AND ADVISORY RESULTS

50. IAS identified and summarized by functional areas the key issues arising from its 2025 country office audit assignments (see Figure 2 and paragraphs below). Observations from thematic audits and advisory engagements are not included in Figure 2.

**Figure 2: Key country office recommendations identified in 2025 by functional area, by number of recommendations**



Source: Compiled by IAS.

51. In 2025, IAS made the following recommendations, organized by functional area:

- (a) **Project management** (three high and six medium-priority recommendations): country office audits highlighted the need for offices to strengthen quality assurance of project documents, and ensure they include all key design elements such as baselines, inception phases, human resources planning, project risk assessments and sustainability/exit strategies; enhance project monitoring and governance and ensure monitoring plans are in place, covering both financial and programmatic activities, and that project team and steering committees are held and documented as required; put in place tracking to ensure agreed standard and non-standard project and donor requirements are met; ensure timely and appropriate donor reporting and timely responses to donor requests; and improve timely delivery of results with better planning of timelines and resources, and in establishing baselines.
- (b) **Programme partner management:** (three high and five medium-priority recommendations): country office audits highlighted the need for offices to improve the management of programme partners through implementing more robust capacity assessments; implementing formal mechanisms to track, monitor and ensure completion of actions identified from capacity assessments, project

assessment committees, risk assessments and partner audits; improving timeliness and discipline of consistent monitoring activities, including review of narrative and financial progress reports; and institutionalizing partner performance evaluations and use of results to inform future engagement decisions.

- (c) **Implementation of strategic priorities** (one high and six medium-priority recommendations): country office audits highlighted the need for offices to strengthen processes linked to the development of strategic note priorities to ensure they include realistic targets aligned with available and projected resources; ensure resource mobilization strategies are updated and operationalized with measurable targets, diversified donor outreach and systematic funding pipeline monitoring; strengthen data validation processes linked to annual reporting to ensure that methodologies are standardized, sources used are reliable, and all reported figures and information are sufficiently supported; and enhance monitoring and reporting functions and frameworks.
- (d) **Organizational structure and presence governance** (two high and five medium-priority recommendations): country office audits highlighted the need for offices to ensure that structures are fit-for-purpose and have clear reporting lines for accountability, and that functions are aligned to the resources available and strategic priorities, supported by functional reviews where needed; ensure independent reporting lines for monitoring and evaluation functions where possible; address capacity and succession risks through timely recruitment, retention, training and structured handover processes; and conduct annual financial viability assessments of sub-offices.
- (e) **Risk management** (three high and two medium-priority recommendations): country office audits highlighted the need for offices to embed risk management into regular management and programme discussions; improve the quality of risk registers; establish systematic tracking of implementation of assurance recommendations; and actively use partner audits, evaluations and prior audits to inform risk-based decision-making.

## X. ADVISORY SERVICES

52. During 2025, IAS completed the following six advisory engagements including three from previous years' internal audit plans: (a) a meta-synthesis analysis of regional offices; (b) a meta-synthesis of UN-Women's preparedness to crises response; (c) a high-level advisory review of Buy from Women; (d) an IEAIS rapid snapshot assessment of the UN-Women Pivot project; (e) data governance; and (f) unallocated balances. Summaries of these engagements can be found in Annex II.

53. IAS also completed one ad hoc targeted rapid assessment related to operations, finance and project management processes at the Cameroon Country Office.

54. The Director, IEAIS, was a regular, active observer and adviser at meetings of the Business Review Committee and the Global Management Team, strategic note discussions and other forums. IAS regularly provided comments on draft policies and procedures, management requests and other initiatives. IAS was requested and/or volunteered to be an observer at several sessions of various working groups on revisiting existing policies and processes.

## XI. DISCLOSURE OF INTERNAL AUDIT REPORTS

55. Thirty days after issuance, all the internal audit assurance reports were publicly disclosed in accordance with Executive Board decision 2012/10 (see UNW/2012/16), and are available on the UN-Women audit disclosure website: <https://www.unwomen.org/en/about-us/accountability/audit/internal-audit-reports>. No requests were received internally or from any organization or Member State requesting redaction of the audit reports.

56. Advisory reports are not published. Copies were provided to senior management and reported to the Advisory Committee on Oversight. Key highlights are summarized in this annual report and in Annex II.

## XII. INVESTIGATIONS

57. UN-Women implements a hybrid investigation model, with OIOS<sup>3</sup> engaged by UN-Women for investigation services. All allegations of misconduct committed by UN-Women personnel or by third parties are received through an intake mechanism provided by OIOS, which retains complaints that it deems serious and/or complex for investigation. These services are complemented by UN-Women's Internal Investigation Function. The Internal Investigation Function receives matters referred to UN-Women by OIOS for consideration, and maintains the authority to both assist and conduct investigation activities.

58. The Director, IEAIS, continued the role of responsible official for coordinating and receiving information on investigation activities. The Chief, Legal Office, and Director, Human Resources, continue to play integral roles in this area, as outlined in the Investigation and Disciplinary Process Policy.

### A. Caseload

59. In 2025, 66 new allegations were registered for UN-Women, compared to 76 new allegations in 2024 and 63 new allegations in 2023. The caseload in 2025 is illustrated in Table 4 below.<sup>4</sup>

**Table 4: Investigation caseload registered by OIOS for UN-Women in 2025**

Caseload	2025
Carry-over as of 1 January 2025	20
Intake during the year	66
Reopened from previous year	0
<b>Total cases during the year</b>	<b>86</b>
Closed from cases carried over	19

<sup>3</sup> OIOS continued to be retained by UN-Women as an external investigation provider under a memorandum of understanding.

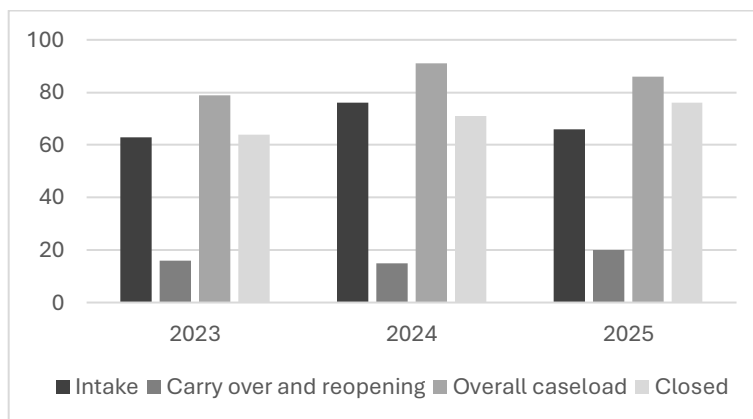
<sup>4</sup> In 2025, UNDP issued one investigation report to UN-Women. This case is excluded from the OIOS investigation caseload for UN-Women.

Closed from intake in 2025	57
<b>Total closed during the year</b>	<b>76</b>
Cases ongoing as of 31 December 2025	10

*Source:* OIOS quarterly reports

60. Figure 3 below compares the case intake, caseload and completion of investigations during 2023–2025.

**Figure 3: OIOS case intake, caseload and completion comparison, 2023–2025**



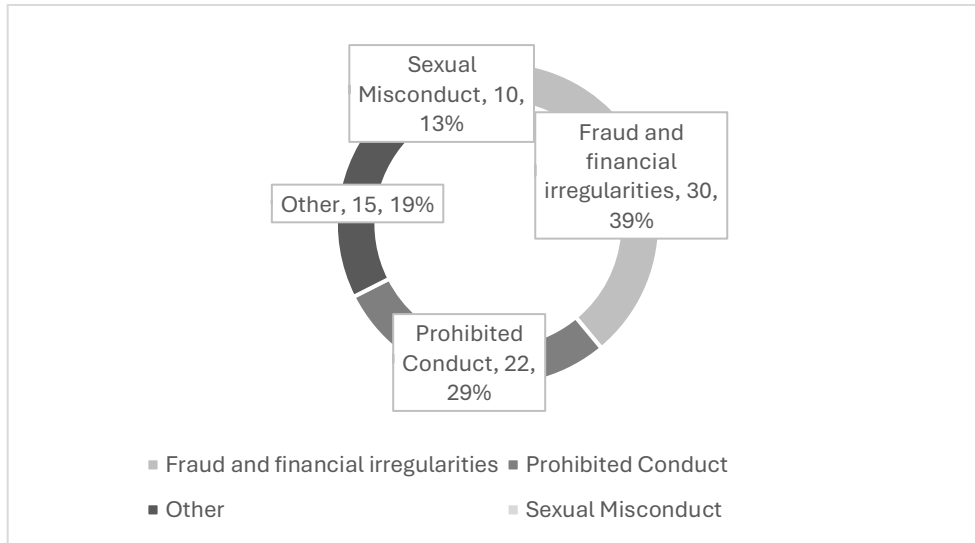
*Source:* OIOS quarterly reports.

61. In 2025, the 66 new allegations were received by email (16.5 per cent), by hotline (82 per cent) or through another method (1.5 per cent). Sources of the allegations were either United Nations personnel (56 per cent), anonymous (15 per cent) or external parties (29 per cent).

## **B. Types of allegations**

62. An allegation received and registered may include more than one type of alleged misconduct. In 2025, the 66 new allegations received related to 77 instances of alleged misconduct, and are broken down by summarized categories as detailed in Figure 4 below. A comparison with 2023 and 2024 is provided in Table 5.

**Figure 4: Allegation intake by category in 2025**



Source: OIOS quarterly reports.<sup>5</sup>

**Table 5: Allegation intake by category comparison, 2023–2025**

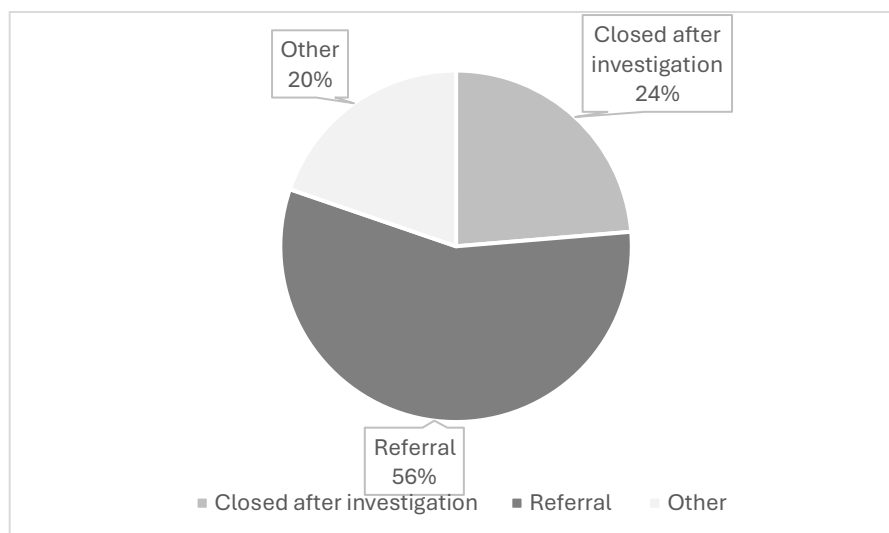
Allegation category	2023	2024	2025
Fraud and financial irregularities	24	31	30
Prohibited conduct	29	26	22
Sexual misconduct	5	9	10
Retaliation <sup>6</sup>	0	0	0
Other misconduct	15	22	15
<b>Total</b>	<b>73</b>	<b>88</b>	<b>77</b>

Source: OIOS quarterly reports.

63. As illustrated in Figure 5, OIOS closed 76 cases in 2025 (compared to 71 in 2024).

<sup>5</sup> Notes: Cases may include multiple categories of alleged misconduct and therefore are counted more than once. OIOS categorizes allegations in more detail; however, this report summarizes such categories based on a harmonized annual report approach among UNDP, the United Nations Population Fund, the United Nations Children’s Fund, the United Nations Office for Project Services, and UN-Women.

<sup>6</sup> Retaliation may include cases referred to OIOS by the UN-Women Ethics Adviser under the Protection Against Retaliation Policy, and allegations received by OIOS including elements of potential retaliation.

**Figure 5: Cases closed in 2025**

Source: OIOS quarterly reports.

64. Of the 76 closed cases, 58 were closed by OIOS after preliminary assessment (compared to 63 in 2024) and 18 were closed after investigation (compared to 9 in 2024). Of the 58 cases closed after preliminary assessment, OIOS referred 43 cases to the Director, IEAIS, for consideration and potential action by UN-Women<sup>7</sup> (compared to 39 cases referred in 2024); and 15 cases were closed by OIOS without investigation or referral. The Director, IEAIS, decided on the most appropriate and confidential action in consultation, where applicable, with the Human Resources Division, Legal Office, Programme Support Management Unit and/or relevant country office.

65. Of the 18 cases investigated by OIOS, 10 resulted in an investigation report (compared to five in 2024), and four resulted in a closure notice. Three cases related to programme partners and resulted in completion memorandums. One case resulted in an advisory memorandum.<sup>8</sup>

66. The 14 cases substantiated in 2025 (comprising one case carried over from 2023, 11 cases carried over from 2024, and two cases received in 2025) related to:

- Entitlement fraud – forging documents by a UN-Women staff member.
- Misrepresentation of employment status to obtain an education grant benefit by a UN-Women consultant.
- Undeclared conflicts of interest in recruitment and procurement processes by a UN-Women staff member.
- Online harassment by a UN-Women staff member.
- Misuse of official vehicle by a UN-Women staff member.

<sup>7</sup> Since August 2024, UN-Women's Internal Investigation Function has the mandate to conduct administrative investigations.

<sup>8</sup> A completion memorandum is issued for cases where the facts are indicative of wrongdoing, where OIOS finds a full investigation report is not warranted. An advisory memorandum contains recommendations for management consideration.

- Unauthorized outside activity without proper authorization by a UN-Women staff member.
- Criminal activities, including domestic violence and misuse of substances by a UN-Women staff member.
- Misrepresentation of academic qualifications in a recruitment process by UN-Women staff member.
- Unwelcome advances of a sexual nature by a UN-Women staff member.
- Fraud, misrepresentation and embezzlement, including by fabricating project activities, by the Director of an implementing partner.
- Favouritism in procurement and fraud in beneficiary selection by an implementing partner.
- Fabricating invoices provided as supporting documentation for transactions by an implementing partner.
- Inappropriate and derogatory comments related to the sexual orientation of colleagues by a UN-Women staff member.
- Inconsistent application of an exchange rate by a UN-Women programme partner.

67. As of 31 December 2025, OIOS carried over 10 cases to 2026. As of 28 February 2026, six of these cases had been closed and four remained under investigation. Of the six closed cases, four were closed after investigation and two were closed after preliminary assessment referred for consideration and potential action by UN-Women.

### **C. Internal Investigation Function**

68. In 2025, the Internal Investigation Function carried over two cases from 2024, one of which resulted in a closure notice and one in an investigation report. The one substantiated case involved dual employment by a UN-Women staff member. The Internal Investigation Function also processed 43 cases referred by OIOS to the Director, IEAIS, for consideration and potential action by UN-Women. Of these referrals, two investigations were opened in 2025, one of which resulted in a closure notice and one which remains ongoing in 2026.

69. Where the Internal Investigation Function decided not to investigate a matter, it referred relevant elements of the matter, as applicable, to the Human Resources Division, Legal Office, Programme Support Management Unit, and/or relevant country and regional offices for appropriate and confidential management action. For investigations carried out by OIOS, the Internal Investigation Function provided support by responding to information requests pertaining to personnel, programmes and policies from UN-Women's systems relevant to the investigation.

70. In 2025, other non-case specific activities included the review of integrity-related clauses in legal and policy documents, and the provision of investigation-related advice to internal stakeholders. Outreach initiatives included Internal Investigation Function-led training to the Internal Task Force on Sexual Harassment, which brings together key stakeholders from across UN-Women, from all geographical locations, whose work touches on the prevention of and response to sexual harassment, or who represent interest groups reflecting different UN-Women workforce perspectives on the issue.

## Annex I – Audit and advisory reports issued in 2025

No.		Number of recommendations		Overall audit conclusion
		Total	High priority	
<b>Country office audits</b>				
1	Country Office in Indonesia	4	0	Satisfactory
2	Country Office in Lebanon	5	0	Satisfactory
3	Country Office in Liberia	3	0	Satisfactory
4	Country Office in Pakistan	14	7	Major improvement needed
5	Country Office in South Sudan	17	7	Major improvement needed
6	Country Office in Moldova	2	0	Satisfactory
7	Multi-country Office in the Caribbean	16	9	Major improvement needed
<b>Thematic area audits</b>				
1	Risk management	8	0	Some improvement needed
<b>Advisory engagements</b>				
1	Meta-synthesis analysis of regional offices			
2	Meta-synthesis analysis of UN-Women's preparedness to crises response			
3	High-level advisory review of Buy from Women			
4	IEAIS rapid advisory assessment of the UN-Women Pivot process			
5	Cameroon rapid advisory review			
6	Unallocated balances advisory review			
7	Data governance advisory review			

## **Annex II – Summaries of advisory reviews**

### **Summary report on the meta-synthesis analysis of regional offices**

The objectives of this advisory were to summarize insights and lessons from the regional office audits conducted by IAS from 2019 to 2025; reflect on the extent to which regional offices provided oversight and support to their country offices, multi-country offices and non-resident agencies on strategic objectives, programmes and operations; identify ways headquarters business process owners can improve processes and controls for effective pivoting to the regions and countries; and benchmark regional offices' governance, resources, structures and practices.

Eight medium-priority recommendations were provided to address the observations identified, including the lack of a clear accountability framework and compact for regional offices; inconsistent monitoring of the resolution of conditions set for changes in UN-Women country presences; ambiguity in terms of regional office roles and responsibilities for monitoring, technical support and oversight functions; and repeated post-facto approvals related to programme management and procurement, as sustainable risk management measures were not implemented.

### **Summary report on the meta-synthesis analysis of UN-Women's preparedness to crises response**

The objectives of this meta-synthesis were to consolidate insights and lessons from audits of country offices engaged in humanitarian and crisis response since 2019; review the preparedness of UN-Women's corporate systems, structures and resources against benchmarks from comparable organizations; and identify pathways for building a stronger institutional framework for humanitarian engagement.

The analysis highlighted good practices such as UN-Women's leadership in advocating for gender-responsive crisis responses; use of gender-focused data to inform action, participation in Humanitarian Country Teams; and collaboration with local women-led civil society organizations. These efforts demonstrate how UN-Women has integrated humanitarian response into its broader strategic goals, and begun to develop corporate guidance and tools, including draft policies and regional offers, to position itself in crisis settings.

At the same time, the review underscored some systemic gaps that limit UN-Women's ability to deliver effectively in emergencies. Most significant were the absence of a unified institutional vision for humanitarian action, insufficient resource mobilization strategies and an acute shortage of dedicated humanitarian staff across UN-Women. These challenges weaken UN-Women's positioning within inter-agency coordination structures, and constrain the Entity's ability to respond quickly at the onset of crises. IAS provided three high and several medium-rated suggested actions to clarify UN-Women's humanitarian role; strengthen funding and staffing strategies; finalize and operationalize corporate policies; and adapt business processes to support rapid deployment in emergencies.

**High-level advisory review of Buy from Women**

IAS undertook an advisory review of the Buy from Women platform to understand how it incorporated innovation to contribute to the advancement of UN-Women's technology and innovation initiatives. IAS used the Gartner Innovation Management Maturity Model for its assessment.

IAS assessed the overall maturity level of Buy from Women at level 2 "Active", with some elements of the lower level 1 "Reactive".

Going forward, IAS encourages management to consider whether Buy from Women should continue as an implementation modality for UN-Women; revisit the appropriateness of the contractual modality for transferring the platform to third parties; clarify the type of third parties UN-Women would like to take over the platform; and, if the modality continues, improve processes for design, development and quality assurance of the platform, and management of information security, cyber, copyright and intellectual property risks. Management could also consider fine-tuning the value proposition for amplifying women's empowerment through the platform.

**IEAIS rapid advisory assessment of the UN-Women Pivot process**

The assessment was advisory, for internal management purposes, and broadly assessed whether UN-Women is managing the Pivot project to realize and maximize the expected substantive and economic benefits communicated.

The Pivot focus was launched many years ago, and was substantially advanced by the current Deputy Executive Directors. The joint leadership of the Deputy Executive Directors as co-chairs of the UN-Women Pivot was highlighted as key to advancing implementation of the project. Significant elements of the Pivot project have been implemented, particularly around delegation of authority and transfer of resources to regions and countries.

Since the Pivot project was developed, the external context has sharpened with the financial crisis and UN80 reform. In this context, IAS suggested that the co-chairs may want to consider revisiting and updating the original objectives (for example, strengthening the goal on cost savings). This notwithstanding, priority steps are needed to finalize and implement the full performance monitoring framework, which measures intended substantive and economic benefits. It was highlighted that regular monitoring of actual cost savings from the movement of people should start, to the extent practicable, to ensure that this element of the Pivot project is indeed realizing benefits and is ready to be communicated, as needed, for accountability.

Communications since the start of the project have stressed ambitious project objectives. However, IAS suggested clearer reporting and communicating of results across all three Pivot components is required, particularly delegation of authority and increased resources to regions and countries.

### **Unallocated balances advisory review**

In 2022, UN-Women launched a comprehensive financial review to assess its financial health, sustainability and internal resource management practices, considering the organization's transition, over the years, from a predominantly core-funded to a largely non-core-funded entity. The external review highlighted substantial accumulated balances within regular resources and headquarters-based extrabudgetary funds. Following disclosure of these balances to the Executive Board, structured steps were taken to allocate the funds in support of the Strategic Plan.

IAS reviewed the effectiveness of the governance and oversight mechanisms over the allocation of the balances; alignment of allocations and use of balances with expectations; the adequacy of documentation supporting allocation decisions, approvals and related expenditure; and compliance with one-time allocation principles.

As the unallocated balances funds finished at the end of 2025, the advisory recommended that major fund allocations or initiatives outside the normal course of business would benefit from clear oversight and accountability frameworks set up at the start, including clear roles and responsibilities, approval criteria, measurable performance indicators, and structured financial and programmatic reporting and monitoring mechanisms.

To support the decentralized model that UN-Women operates, there is a need to strengthen second-line oversight, monitoring and accountability mechanisms, and to clarify and formalize the division of roles and responsibilities between regional offices and headquarters business process owners. While the Internal Control Framework Policy assigns regional directors the responsibility to monitor both financial and programmatic performance within their respective regions, the current structure lacks effective accountability mechanisms to ensure this mandate is consistently and thoroughly fulfilled.

### **Data governance advisory review**

This engagement aimed to assess the maturity of data governance, protection and privacy at UN-Women to provide feedback on the adequacy of the governance arrangements, risk management practices and control processes to achieve objectives and meet requirements in this area.

IAS assessed the overall maturity of UN-Women's data governance, protection and privacy as level 1 "Initial", meaning that the organization has made an attempt, and shows desire, to meet the intent and requirements for effective data governance, protection and privacy. Initial work in these areas has been undertaken, and more is planned, but currently may be unpredictable and inconsistent, with risks emerging that may not be fully identified, understood and managed. Some sub-areas were assessed as having maturity of level 2 "Managed" or level 3 "Defined", including access controls, authentication mechanisms and training.

Management has already taken some steps to improve data governance. In addition to adopting a policy on data protection and privacy, management devised a road map for the development of additional procedures, guidance and templates to operationalize the policy. Management is also in the process of updating relevant legal documents (e.g. programme partner agreement templates) to address data protection and privacy needs.

Building on these actions, IAS identified the following areas for enhancement to consolidate good practices and lessons learned: data governance policy development and operationalization; data protection procedure development and operationalization; and data classification and protection policy development and operationalization.

## Annex III – Internal Audit Strategy

To support operation of the internal audit function and achievement of its objectives, IAS developed a separate Internal Audit Strategy across four pillars – trusted adviser, process, technology and people – the highlights of which are outlined below.

**Trusted adviser:** IAS will support UN-Women in further maturing risk management through:

- more real-time communication of key risk and control information;
- promotion of the three lines of defence model and development of oversight; and
- development of assurance mapping.

**Process:** IAS will deepen the risk-based internal audit approach through:

- targeting coverage of high-risk and medium-risk themes and offices every six years; and
- further defining coordination across internal audit, evaluation and investigation functions.

**Technology:** IAS will modernize the internal audit function for increased efficiency and effectiveness through:

- development and implementation of an IAS Technology Road Map, including training and implementation of data analytics and AI tools; and
- optimizing information management.

**People:** IAS will cultivate staff learning and development through:

- implementation of a consultant roster to strengthen easy access to experts; and
- provision of continuous training on UN-Women topics, technology, tools and updates.

## Annex IV – High-priority, long-outstanding recommendations with management updates

Audit engagement title	Action owner and brief description of recommendation(s)
2020 – Audit of Trust Funds Governance, Policy and Risk Management	<p><b>Two recommendations for PPID to collaborate with DMA, SPRED, IEAIS and Legal</b> to develop and submit for approval by senior management an end-to-end corporate policy and procedures on the establishment of UN-Women Trust Funds and operational management of United Nations or UN-Women Trust Funds, and corporate policy and procedures on trust fund grant management.</p> <p><b>Management update:</b> A draft policy focusing on the establishment and management of trust funds has been prepared and has undergone consultations with key stakeholders. The draft policy has been circulated for final consultation in March 2026 as per the Programme and Project Governance (PPG) framework, following which the policy is expected to be finalized and promulgated before the end of Q2 2026.</p> <p>Taking into consideration that not all trust funds are for grant-making, UN-Women is developing a UN-Women Grant Management Policy separate from a Trust Fund Management Policy. The Grant Management Policy is in draft form and has received feedback from the hosted trust funds and Legal. It is now being updated and prepared for consultation with the regions and countries and will follow the required PPG process to promulgate. Given UN-Women already has several grant-making procedures, these will be updated as feedback from the regions is incorporated, and will simultaneously commence development of grant-making procedures under hosted trust fund arrangements and by updating and including the current hosted trust fund operational guidelines to be embedded as part of the PPG. UN-Women aims to finalize the policy in Q3 2026.</p>
2020 – Cybersecurity Audit	<p><b>One recommendation.</b> Given their sensitivity, the recommendations are not listed here, but IAS is in regular contact with DFA/Information Systems and Telecommunications Section to follow up on their implementation.</p> <p><b>Management update:</b> The Information Systems and Telecommunications Section is implementing the remaining high-priority recommendation.</p>
2021 – Audit of Outsourced Services	<p><b>Director, DFA</b>, in line with industry best practices in third-party risk management and the existing practices of United Nations organizations, and in consideration of the UNSDG Efficiency Agenda, to develop a basic corporate governance and policy framework for the outsourcing of business processes and functions by UN-Women to United Nations organizations or other providers.</p> <p><b>Management update:</b> A third-party management framework is under development and will be consulted and validated during Q2 2026. The ongoing draft is principle-based and investment-efficient, and defines the governance structure and management full cycle, with a risk management approach.</p>

Source: Compiled and monitored by IAS in Teammate.