

CHARTER OF THE INDEPENDENT EVALUATION AND AUDIT SERVICES

INTRODUCTION

1. This Charter constitutes the framework for the Independent Evaluation and Audit Services (IEAS) of the UN Entity for Gender Equality and the Empowerment of Women (“UN-Women”) to provide: (a) credible evidence on the performance of UN-Women to achieve gender equality and the empowerment of women; and (b) assurance that UN-Women’s governance, risk management and control processes are adequate, effective and functioning as intended to meet the strategic and organizational objectives.

MANDATE

2. The UN-Women’s Executive Board (hereinafter may be referred to as Executive Board) establishes Financial Regulations to govern the management of UN-Women funds.
3. The Executive Board has reviewed the proposal made to consolidate the independent evaluation and internal audit functions into one internal oversight entity within UN-Women.
4. The integration of the internal audit function with the existing independent evaluation function under one internal oversight service aims to enhance efficiency and synergies, holistic understanding of issues, and coordinated reporting on the results of audit and evaluation activities without any threat on the independence and functional integrity of both functions.
5. IEAS provides independent evaluation and internal audit assurance, as well as advisory services to Management on UN-Women’s programmes, controls and business systems and processes in order to identify good practices and to provide recommendations for improvement.

INDEPENDENT INTERNAL ASSURANCE UNDER THREE LINES OF DEFENSE

6. In the CEB/2014/5 meeting of the Chief Executive Board (CEB), the CEB has endorsed the “Three Lines of Defense” model where it provides a useful framework for UN organizations to identify relationships and responsibilities of different actors with respect to the different lines of defense.
7. The Three Lines of Defense model describes responsibilities for effective risk management and control as follows: management, primarily responsible for monitoring and controlling implemented processes, is in the first line of defense for risk management; the second line of defense consists of separately established risk, control, and compliance oversight functions that ensure the proper design of the processes and

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controls are in place and operating effectively within the first line of defense; functions, such as internal audit, that provide independent assurance on the implementation and effectiveness of processes and controls are considered the third line of defense, as well as evaluation which provides information on performance.

8. Within this context, IEAS Services are to function as part of the third line of defense that provides independent assurance and contributes to learning.

SCOPE OF WORK AND PROFESSIONAL STANDARDS

9. IEAS fulfills its internal oversight role through independent evaluation and objective assurance (internal audit and advisory services), and investigation. IEAS 's internal oversight responsibilities are set out below:

Independent Evaluation

10. Evaluation in UN-Women is defined as a systematic and impartial assessment that provides credible and reliable evidence-based information for understanding the extent to which an intervention has achieved or made progress (or lack thereof) towards intended and unintended results on gender equality and the empowerment of women.
11. UN-Women evaluations assess the extent to which intervention evaluated is guided by organizational and system-wide objectives on gender equality and human rights and whether it contributes to gender equality and human rights results, while also incorporating these approaches in the actual evaluation process.
12. The principles set out in the UN-Women's Evaluation Policy¹ guide the planning, conduct and follow-up to evaluation. They include: *national ownership and leadership; United Nations system coordination and coherence on gender equality and the empowerment of women; innovation; fair power relations and empowerment; participation and inclusion; independence and impartiality; transparency; quality and credibility; intentionality and use of evaluation; and, ethics*. All these principles taken together ensure that all UN-Women evaluation processes reflect:
 - a) The integrated normative, operational and coordination mandate of UN-Women as an entity within the United Nations system;
 - b) The commitment of UN-Women to gender-responsive evaluation; and
 - c) Alignment with the United Nations Evaluation Group (UNEG) Norms and Standards, UNEG Ethical Guidelines and UNEG guidance on integrating Human Rights and Gender Equality in Evaluation.
13. The evaluation function at UN-Women focuses on five strategic areas:

¹ UN-Women (United Nations Entity for Gender Equality and the Empowerment of Women). 2012. *Evaluation Policy of the United Nations Entity for Gender Equality and the Empowerment of Women*. New York: UN-Women. Available at: <http://undocs.org/en/UNW/2012/12>.

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- a) Implementation of effective corporate evaluation system;
- b) Implementation of effective decentralized evaluation systems;
- c) Promotion of UN coordination on gender-responsive evaluation;
- d) Strengthening of national evaluation capacities for gender-responsive evaluation; and
- e) Strengthening gender-responsive evaluation use.

Assurance (Internal Audit, Advisory Service and Investigation)

Internal Audit

- 14. In accordance with the definition adopted by the Institute of Internal Auditors (IIA), internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control, and governance processes.
- 15. Internal audit activities carried out by IAS staff, including its consultants, are performed in accordance with the applicable policies by which it has to abide – the oversight policy, the financial rules and regulations, staff rules and regulations, International Standards for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, the Code of Ethics and the Core Principles established by the Institute of Internal Auditors as adopted by the United Nations Representatives of the Internal Audit Services (UN-RAIS), this Charter and IAS policies, practices and procedures.

Advisory Service

- 16. Advisory service shall be provided on the request of managers, with whom the nature and scope of the services are agreed upon. The purpose of advisory service is to add value and improve UN-Women's governance, risk management and control processes, without the internal auditors assuming management responsibility.
- 17. In carrying out the above functions, the IEAS will be assessing the extent to which activities, programmes, projects or offices is guided by organizational and system-wide objectives on gender equality and human rights and whether those contribute to gender equality and human rights results

Investigation

- 18. Investigation in UN-Women is outsourced and being carried out by the Investigation Division, UN Office Internal Oversight Services, under the Memorandum of

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Understanding signed between the two organizations dated 22 November 2017. The investigation services cover allegations of fraud, corruption and other wrongdoing, including workplace harassment, abuse of authority and retaliation against whistle - blowers, allegedly committed by UN - Women staff members, non - staff personnel and contractors.

19. The investigation shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with UN-Women's regulations and rules.

STRUCTURE AND REPORTING LINE

20. The Director of IEAS reports administratively and functionally and is accountable to the Executive Director without prejudice to operational independence in discharging his/her oversight duties and responsibilities.

INDEPENDENCE AND OBJECTIVITY

21. To ensure appropriate organizational and individual independence and objectivity and to enable IEAS to fulfill its responsibilities free from interference in determining the scope of work, performing its work and communicating results:
 - IEAS shall be provided with the necessary resources in terms of adequate funds and professional staff to maintain its independence and objectivity;
 - IEAS staff shall have no direct operational responsibility or authority over any of the activities in UN-Women;
 - IEAS staff shall be impartial, unbiased and avoid conflicts of interest; IEAS staff and consultants shall not be assigned to areas for which they have had operational responsibility within at least two years; and
 - In the performance of their oversight work, the Director, IEAS and its staff shall avoid perceived or actual conflicts of interest.
22. The Director of the Independent Evaluation and Audit Services shall bring to the attention of the Audit Advisory Committee (AAC) any interference or impairment to independence, objectivity or professionalism.
23. Notwithstanding the foregoing, where allegations of misconduct concern the staff of IEAS, the Director, IEAS shall inform and seek the advice of the AAC on how to proceed.
24. Allegations of misconduct against the Director, IEAS shall be reported to the Executive Director, who shall inform the Chair of the AAC and may, in consultation with the AAC,

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decide to refer the matter to an independent external investigative authority.

ROLES AND RESPONSIBILITIES

25. The Director, IEAS reports administratively and functionally to the Executive Director but is not part of operational management.
26. The Director, IEAS enjoys functional and operational independence from Management in the conduct of his/her duties. In the exercise of his/her functions, he/she takes advices from the Audit Advisory Committee (AAC) and Global Evaluation Advisory Committee (GEAC). He/she has the authority to initiate, carry out and report on any action, which he/she considers necessary to fulfill his/her mandate.
27. The Director of the IEAS shall have an observer status in the Senior Management Team (SMT) and attend the SMT's meeting.
28. The Director of the IEAS is supported by the Chief, Independent Evaluation Service and the Chief, Internal Audit Service for their respective services.
29. The Director, IEAS and its staff shall be independent of all UN-Women programs, operations and activities, to ensure impartiality and credibility of the work undertaken.
30. The Director, IEAS and its staff shall conduct oversight work in a professional, impartial and unbiased manner and in accordance with good practice, standards and norms generally accepted and applied by the United Nations system organizations.
31. For the performance of his/her duties, the Director, IEAS shall have unrestricted, unlimited, direct and prompt access to all UN-Women records, officials or personnel, holding any UN-Women contractual status, and to all the premises of UN-Women.
32. The Director, IEAS shall have access to the Chairs of the Executive Board, the AAC, the GEAC and the UN Board of Auditors.
33. The right of all staff and personnel to communicate confidentially with, and provide information to the Director, IEAS, without fear of reprisal, shall be guaranteed by the ^[1]_[SEP] Executive Director. This is without prejudice to measures that may be taken under UN-Women Staff Regulations and Rules regarding claims that are intentionally and knowingly false or misleading or made with reckless disregard for accuracy of the information.
34. The Director, IEAS shall respect the confidential nature of, and protect from

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unauthorized disclosure, any information gathered or received in the course of an internal audit, evaluation, or investigation, and shall use such information only in so far as it is necessary for the performance of his/her duties.

35. The Director, IEAS shall liaise regularly with all other internal and external providers of assurance services to ensure the proper coordination of activities (External Auditor, Chief Risk Officer). The Director, IEAS shall also periodically liaise with the UN Ethics Office and with the UN Ombudsperson where the UN Secretariats provide these services for UN-Women.

APPOINTMENT, PERFORMANCE APPRAISAL AND DISMISSAL OF THE DIRECTOR

36. The Executive Director takes decisions regarding the appointment and removal of the Director, taking into consideration the advice of the Audit Advisory Committee (AAC). Termination should be for just cause, as per established procedures for UN-Women staff, and in consultation with the AAC.
37. The Director's tenure will be an initial probation appointment of one year with an extension for the first tenure up to a maximum of a five-years, with the possibility of renewal for another maximum of five years for the second tenure, and shall be barred from re-employment into UN-Women after the expiry of his/her term.
38. The performance appraisal of the Director, IEAS shall be made by the Executive Director after receiving input from the AAC and GEAC.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME

39. The Director of IEAS shall institute and maintain a quality assurance and improvement programme, in accordance with the professional standards and practices of the functions, for the Office including promoting continuing professional development to meet the requirement of this Charter.

REPORTING AND DISCLOSURE OF REPORTS

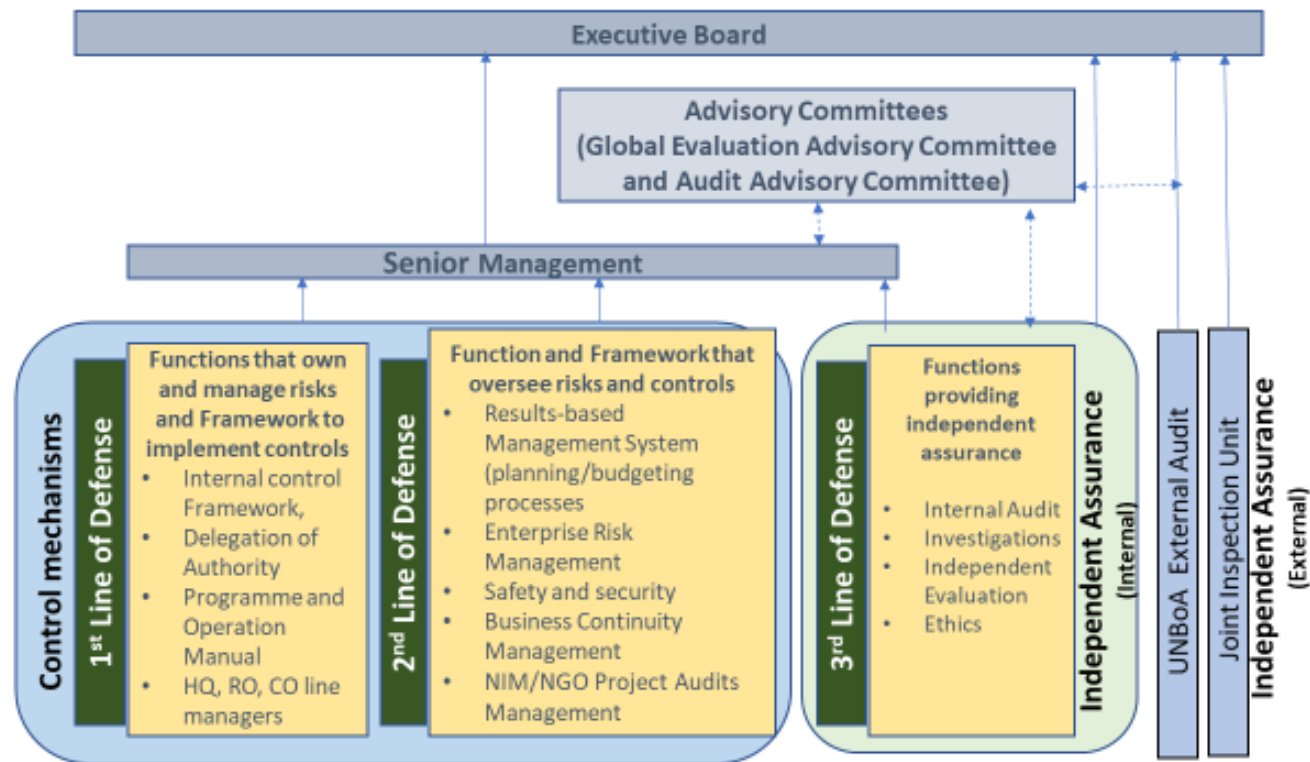
40. The Director of IEAS is responsible and accountable for the timely compliance with the appropriate reporting and disclosure requirements under the Evaluation Policy for the Evaluation Reports and the decision made by the Executive Board 2012/10 for Internal Audit Reports.

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APPROVAL AND REVISION

41. The Director is responsible for applying this Charter, reviewing it periodically and proposing changes, to keep it up-to-date, to the Executive Director. The Director may issue any additional directives, policies or guidelines as necessary to complement this Charter and accomplish its mission.
42. This Charter, approved by the UN-Women Executive Director taking into consideration the advice of the Audit Advisory Committee and the Global Evaluation Advisory Committee, shall form an annex to the Financial Rules and be communicated to the UN-Women Executive Board.
43. Amendments to this Charter are subject to the approval of the Executive Director taking into consideration the comments of the Audit Advisory Committee and the Global Evaluation Advisory Committee.

UN-Women’s Three Lines of Defense



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