

Report of the Advisory Committee on Oversight for the Period from 1 January to 31 December 2020

Executive Board Annual Session 2021



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Advisory Committee on Oversight



Terms of Reference

Provide the Under Secretary General/ED of UN Women with independent external advice on the entity's accountability framework and governance systems including risk management and the control environment.



Composition

Five external independent experts with skills in financial management, governance, evaluation, internal audit and investigation, external audit and risk management.



In line with TORs, the ACO 2020 Annual Report focuses on two key areas:

Review of Oversight Functions

- 1 Overall advice on Functioning of UN-Women Oversight Mechanisms

Review of Internal Control and Accountability,

- 2 Overall advice on Internal Control and Accountability, including Governance, Risk Management and Control Systems.

The Oversight Functions Review includes:

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- ◆ Internal Audit Service
- ◆ Independent Evaluation Service
- ◆ OIOS Investigation Division
- ◆ Ethics Function
- ◆ Board of Auditors

The Oversight Functions Review - Conclusions

✓ Overall

All functions providing useful results to the organization

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✓ Audit

1 - Continued to produce audits, reports and reviews despite limitations of pandemic.
2 - Provided risk assessment advice for the entity's pandemic responses
3 - 2020 products continue to highlight the need for stronger governance capacity and accountability structures.

✓ Evaluation

Provided valuable corporate evaluation results and promoted overall evaluation capacity in the organization. Work could be enhanced by clear definitions of regional and CO roles in assuring appropriate evaluation resources.

✓ Investigations

1 - ACO will focus on improvements in time frames for completion of investigations.
2 - IEAS's responsible official role would benefit from added resources to focus on lessons learned and fraud prevention.

✓ Ethics

IEAS advisory report on ethics and integrity function shows low levels of maturity and need for strengthening.. A number of steps are outlined to make progress in achieving the ED's vision of a strong ethical culture.

✓ UN Board of Auditors

ACO continues to advise that resolution of audit recommendations include some aspects of the systems accountability for findings and audit resolution.

Internal Control and Accountability - Conclusions

✓ Response to Pandemic

Good adaptation of programmes to pandemic responses to the particular needs of women resulting from Covid-19

✓ Resources

1 - ACO commends UN Women for completion of the Presence Governance Framework.
2 - It should build on this policy to create an organizational footprint which fits within realistic resource estimates.

✓ Resources for Governance

Key Governance positions are too thinly resourced and planned improvement in this area is delayed. It is important to dedicate more robust resource levels for these functions and realignment of HQ functions should consider the resource needs of these offices.

✓ Role of HQ, Regions and Country Offices

1 - Audits and evaluations highlight a lack of clear policy on the role of HQ offices in relation to field offices and initiatives from Change Management to address this have slowed.
2 - ACO recommends that UN Women redouble its efforts to rationalize these roles after the pandemic.

✓ Control discipline and management accountability. :

1 – ACO repeats its call for more robust accountability frameworks, including clearer business process owners and roles identification, and accountability centres for management processes.
2 – ACO recommends that ELT increase focus on absorption capacity and implementation of agreed upon actions for increased accountability.