REPORT ON INTERNAL AUDIT AND INVESTIGATION ACTIVITIES
of the United Nations Entity for Gender Equality and the Empowerment of Women, 2020
IAS structure within UN Women

- **Mandate**: Independent and objective assurance and advisory services to add value and improve the effectiveness and efficiency of UN-Women’s work.

- **Independent**: Reports directly to the Executive Director. Protections of independence through ACO.

- **Authority**: Full, free, and unrestricted access to any and all records, electronic data, physical properties, and personnel.


- **Scope**: Assurance & advisory on the effectiveness of governance, risk management, and internal controls.
**SOME IMPROVEMENTS NEEDED**

IAS’ overall opinion is that the Entity’s governance, risk management and control processes were generally established and functioning but needed some improvement.

IAS notes the efforts UN-Women has made to enhance governance and risk management in 2020.

**Risks that require UN Women management attention:**

- further enhance its second line of defence;
- improve management absorption capacity to implement corporate audit recommendations;
- Strengthen capacity, particularly in the field, both in terms of staffing and skills;
- further demonstrate its accountability for risk management and related systems of internal control through preparing an annual Statement of Internal Controls.
Summary of work

16 Audit and advisory reviews completed

11 Audit reports
   5 individual offices and 6 thematic audits

5 Advisory reports

3 Maturity assessments

7 Some improvement needed

1 Major improvement needed

Five reports were advisory

• Two lessons learned memorandums on potential control deficiencies from OIOS reports were communicated for management action
• Ethics and Integrity Benchmarking Assessment - Roadmap was prepared to enhance and advance UN-Women to higher level maturity
• Limited scope review of governance, risk and compliance processes in HeForShe – Recommendations and Lessons Learned were presented to management
• Rapid assessment of governance of UN Women coordination – key conclusions were communicated on what is successful coordination, its effective implementation, key stakeholders to be involved.

Implementation of internal audit recommendations

• As of 10 May 2021, all except 17 recommendations were closed for the period before 2020
• Management already addressed 59 per cent of 2020 recommendations

Activities

Commenting on draft policies and procedures
Active observer in working groups including Covid-19
Adviser on Management Teams meetings
Regular interactions with Evaluation team
Observer in new SP development groups
- **Programme and project management**: project design, risk management, monitoring and reporting

- **Governance arrangements**: articulating vision, direction and operationalization of strategies

- **Cybersecurity, system integration and data management**: non-integrated systems, no systems for project lifecycle, enhancing cybersecurity posture

- **Effectiveness of policies and compliance**: enhancing policy cycle management, improve its compliance with policies in travel, procurement & HR

- **Capacity, structure and skills**: matching resources to priorities
Total allegations in 2020: 49
Closed allegations in 2020: 31
Carry over from 2019: 21
Closed after investigation: 10
Intake during 2020: 28
Closed without investigation: 21
Carried over into 2021: 18

Type of Allegations:
- Prohibited conduct, 9 (21%)
- Fraud, 7 (16%)
- Financial, 7 (16%)
- Misuse of office/position, 5 (12%)
- Personnel, 4 (9%)
- Recruitment, 4 (9%)
- Criminal activity, 2 (5%)
- Procurement, 3 (7%)
- Sexual harassment, 1 (2.5%)
- Other, 1 (2.5%)

Closed after investigation: 21
Closed without investigation: 28
Investigations

10
Cases investigated & closed in 2020

4
substantiated

3
unsubstantiated

3
Merged with another case

Sources of allegations

- 27 new allegations were received by OIOS via the hotline (85 per cent) or by email (15 per cent)
- Sources of allegations were undisclosed to IEAS (56 per cent), anonymous (22 per cent), UN personnel (18 per cent) or an external party (4 per cent)

Cases carried over to 2021

- As of March 2021, 3 of the 18 allegations carried over to 2021 were closed and 15 remained under investigation
- Of the 3 allegations closed, 1 was closed after preliminary assessment and 2 were closed after investigation
THANK YOU