



United Nations Population Fund

Charter of the Office of Audit and Investigation Services

Introduction

1. As set forth in the Oversight Policy and the Financial Regulations approved by the Executive Board of the United Nations Development Programme, the United Nations Population Fund (UNFPA) and the United Nations Office for Project Services (hereafter referred to as the “Executive Board”), the Office of Audit and Investigation Services (OAIS) of UNFPA is responsible for internal audit, investigation, and advisory services at UNFPA.
2. UNFPA Financial Regulation 17.1 provides that *“[t]he Office of Audit and Investigation Services shall be responsible for the internal audit of UNFPA. It shall conduct independent, objective assurance and advisory activities in conformity with the International Standards for the Professional Practice of Internal Auditing. It shall assess and contribute to the improvement of governance, risk management and control processes, and report thereon. The Office of Audit and Investigation Services shall exercise operational independence in the performance of its duties.”*
3. UNFPA Financial Regulation 17.2 provides that *“[t]he Office of Audit and Investigation Services shall be responsible for assessing and investigating allegations of wrongdoing, including fraud and corruption, committed by UNFPA personnel or by others to the detriment of UNFPA. It shall also be responsible for doing the same for allegations of harassment, sexual harassment, abuse of authority, and sexual exploitation.”*
4. UNFPA Financial Regulation 17.3 provides that *“[t]he purpose, authority and responsibility of the Office of Audit and Investigation Services shall be further defined in the Charter of the Office of Audit and Investigation Services.”*
5. Paragraph 53 of the Oversight Policy stipulates that *“[t]he detailed description of the mandate, responsibilities and authority of OAIS, including the relevant professional standards applied to its functions, are set forth in the OAIS Charter, which is reviewed by the Oversight Advisory Committee prior to being approved by the UNFPA Executive Director. The Charter is shared, for information, with the Executive Board.”*
6. In conformance with the above, this Charter sets out the purpose, authority and responsibility, policies, and procedures applicable to OAIS.

Purpose

7. The purpose of OAIS is to provide the Executive Director, the Executive Board and UNFPA with independent, objective assurance and advisory services designed to add value and improve UNFPA’s operations.

Scope of Work

8. OAIS shall cover all programmes, operations and activities undertaken by UNFPA at its headquarters, country offices, regional offices, and liaison offices, and any other offices which may be in any other locations (hereafter collectively referred as “field offices”); or funded or paid by UNFPA, as per the corresponding agreements in place.
9. OAIS shall be the sole entity of UNFPA to perform, manage, or authorize others to perform or manage internal audit and investigation services, unless otherwise provided in the present Charter or directed by the Executive Director considering the advice of the Oversight Advisory Committee.

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10. Consistent with its operationally independent status as provided in UNFPA Financial Regulation 17.1, OAS shall determine the scope of all its internal audit, investigation and advisory services freely and independently, without undue interference from or influence by UNFPA Management.

11. In the fulfillment of its responsibilities, OAS may use its staff, independent contractors, or contracted firms.

A. Internal Audit

12. Internal auditing is an independent and objective assurance and advisory function designed to add value and help improve UNFPA's operations. OAS helps UNFPA accomplish its objectives by employing a systematic, disciplined approach in assessing the adequacy of governance, risk management, and control processes and providing advisory services, as needed.

13. OAS shall examine and assess UNFPA's governance, risk management and control processes to provide reasonable assurance to the Executive Director, the Oversight Advisory Committee, and the Executive Board that these processes are functioning as intended to ensure the:

- (a) Achievement of the organization's strategic objectives;
- (b) Reliability and integrity of financial and operational information;
- (c) Economy, effectiveness and efficiency of programmes and operations;
- (d) Safeguarding of assets; and
- (e) Compliance with legislative mandates, regulations and rules, policies and procedures, and contractual obligations, where relevant.

14. In doing so, OAS shall employ an audit risk assessment methodology that includes defining the UNFPA audit universe and disaggregating it into 'auditable entities' i.e., business processes and the organizational units that deliver them.

15. In addition, to strengthen governance, risk management and control processes, the Director of OAS also audits and submit reports to the Executive Director, the Oversight Advisory Committee and the Executive Board on cross-cutting or any other significant issues, such as those related to specific functions, processes and programmes, including any initiatives that are potential for improvement thereof.

16. OAS shall make recommendations for and promote the continuous improvement of governance, risk management, and control processes.

17. In examining and assessing UNFPA's governance, risk management and control processes, the internal audit function shall also assess risk exposures related to the organization's information systems, as well as evaluate the potential for the occurrence of fraud and how UNFPA manages fraud risk but is not expected to employ the expertise of persons whose primary responsibility is detecting and investigating fraud.

18. In order to provide the internal audit services efficiently and effectively, the Director of OAS shall, for the review and recommendation of the Oversight Advisory Committee and approval of the Executive Director, prepare:

- (a) Annually, prior to the implementation year, an audit plan for the delivery of internal audit services including the use of available staffing and budget resources. The audit plan is to be developed based on a prioritization of risks, using a risk-based assessment methodology of the audit universe and after consideration of inputs from senior management and key officers, the United Nations Board of Auditors, the Oversight Advisory Committee, and the Executive Board, as appropriate. The internal audit plan should be flexible and adaptable to respond to emerging needs and issues within available resources and required timeframe. Any significant deviation from the formally approved plan shall be communicated to the Executive Director and the Oversight Advisory Committee through periodic activity reports; and all eventualities, including when the workplan changes is impacted by the budget revision request.

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- (b) A rolling four-year internal audit plan aligned with the UNFPA Strategic Plan should also be prepared and revisited each year, taking into account the results of the latest audit risk assessment and the resources assigned to OAIS, to the extent these are known. Implementation of the audit plan may include both onsite and remote auditing.

19. Pending the Executive Director's approval of the workplans or in the event the workplans are disapproved, deferred, rescheduled, or delayed by the Oversight Advisory Committee or the Executive Director, the Director of OAIS has the prerogative to implement critical audit activities. The Executive Director and the Oversight Advisory Committee will be notified of any audit activity implemented prior to approval of the workplans.

20. In cooperation with the Internal Audit Services of other United Nations system organizations, OAIS shall initiate and/or participate in joint audits of inter-agency activities including, but not limited to, Multi Partner Trust Funds, Joint Programmes and Delivering as One Programmes.

21. The approval requirement does not prevent OAIS from auditing any other area within the purview of its mandate, which OAIS deems necessary.

22. Following the conclusion of each internal audit engagement, the Director of OAIS shall issue an internal audit report to the Executive Director, with a copy to the auditee(s), Members of the Executive Committee, Members of the Oversight Advisory Committee, the United Nations Board of Auditors, the relevant UNFPA divisions or offices, and the Oversight Compliance Monitoring Committee Secretariat. The internal audit report shall include the management response, agreement, and action timeline with regard to the specific findings and recommendations. It shall be made available to the public in accordance with the prevailing disclosure policy, as per the relevant Executive Board decision.

23. In the event that an auditee disagrees with an audit issue or recommendation, OAIS will take reasonable steps to resolve the disagreement directly with the auditee. If the disagreement remains unresolved, OAIS shall first refer the matter to the Oversight Compliance Monitoring Committee (OCMC) Secretariat for note and/or possible intervention. Any remaining disagreements after the OCMC Secretariat's intervention shall be referred to the Office of the Executive Director. OAIS shall take reasonable steps to ensure that the described resolution mechanism takes its natural course before issuance of the relevant internal audit report.

24. All disagreements with audit issues and recommendations or instances of acceptance of risk by UNFPA Management (i.e., non-acceptance of audit recommendations) shall, in accordance with relevant Executive Board decisions, be included in annual reports on OAIS activities to the Board.

25. Management shall be responsible for appropriate follow-up on and implementation of audit findings and recommendations, as well as for appropriate documentation thereof in the system maintained by OAIS. This will be monitored by the Oversight Compliance Monitoring Committee to ensure that all action plans are properly implemented within the agreed timeline.

B. Investigations

26. The Office of Audit and Investigation Services shall be the sole entity responsible for receiving and investigating allegations of wrongdoing, including proscribed practices committed by UNFPA personnel or any third-party doing business with UNFPA.

27. As it deems appropriate or necessary, OAIS will conduct preliminary assessments and internal and external investigations:

- (a) Internal investigations involve all allegations of wrongdoing, including 'proscribed practices' (corrupt, fraudulent, coercive, collusive, obstructive, or unethical practices), harassment, sexual harassment, abuse of authority, sexual exploitation and abuse, and other violations of applicable regulations, rules and administrative or policy issuances, by UNFPA staff.

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- (b) External investigations involve all allegations of wrongdoing, including proscribed practices (as mentioned above) committed to the detriment of UNFPA, by independent contractors, implementing partners and other third parties.
28. OAIS shall freely and independently determine the extent, scope and reporting format of preliminary assessments and investigations.
29. Upon request of the Ethics Advisor, OAIS shall also conduct investigations into allegations of retaliation for reporting misconduct or for cooperating with an authorized investigation or internal audit activity.
30. Where OAIS determines that an allegation of retaliation referred to OAIS for investigation by the Ethics Advisor does not warrant investigation, OAIS shall seek to resolve the request for investigation with the Ethics Advisor and in consultation with management.
31. OAIS may also undertake proactive investigations in areas susceptible to fraud, corruption, or other wrongdoing.
32. Upon receipt of any allegations of misconduct against the Executive Director, the Deputy Executive Director for Management and the Deputy Executive Director for Programmes, OAIS will inform and refer such allegations to the Office of Internal Oversight Services (OIOS) or other appropriate external investigative body for assessment and, as appropriate, investigation. OAIS shall extend any support necessary to OIOS in dealing with such allegations.
33. Allegations of misconduct against the Director of OAIS and all OAIS personnel cannot be reviewed or investigated by OAIS and shall be reported to the Executive Director, who will seek advice from the Oversight Advisory Committee and decide on the appropriate office or individuals to conduct the investigation, if any, based on the nature of the allegation or complaint.
34. At the discretion of the Director of OAIS, allegations of wrongdoing involving senior staff members of key counterpart offices within UNFPA (the Chief of Staff of the Executive Director, Director of the Division for Human Resources, the Ethics Advisor, Head of the Legal Unit and Chief of the Office of the Security Coordinator) can be referred for assessment and, investigation to an appropriate external investigation entity, preferably within the UN system. OAIS shall extend any support necessary to the external investigation entity dealing with any such allegations.
35. The Director of OAIS shall prepare an annual workplan for the timely and efficient management of the investigation function. The plan shall be submitted to the Executive Director for approval after review and advice by the Oversight Advisory Committee.
36. Pending the Executive Director's approval of the workplan or in the event the workplan is disapproved, deferred, rescheduled, or delayed by the Executive Director, the Director of OAIS has the prerogative to implement critical investigation activities. The Executive Director and the OAC will be notified of any investigation activity implemented without prior approval of the workplan.
37. OAIS shall maintain reporting facilities (e.g., telephone line, cellular or mobile phone lines, web-based reporting facility, email, postal address and other means as deemed appropriate by the Director of OAIS) to facilitate reporting by UNFPA staff, management, other stakeholders and the public at large, of any alleged instances of wrongdoing concerning UNFPA operations and activities.
38. The Director of OAIS shall submit, as soon as possible, based on the priority of the case and available resources, its investigation report to the Executive Director for consideration of disciplinary and administrative actions. The Director of OAIS shall submit its investigation report on allegations of retaliation to the Ethics Advisor.
39. In cases where a vendor or other third party is found to have engaged in proscribed practices, the Director of OAIS shall submit its report to the Executive Director for consideration of appropriate action under the relevant UNFPA sanction procedures or referral to appropriate internal technical administrative bodies. These shall include,

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but not be limited to, UNFPA's Implementing Partner Review Committee (IPRC) and UNFPA's Vendor Review Committee (VRC) for appropriate action.

40. In cases where the investigation determines credible allegations of criminal conduct, the Director of OAIS may prepare an investigation dossier with a recommendation to the Executive Director for consideration of referral to national authorities for criminal investigation and prosecution.

41. In cases where OAIS has received from a third party an investigation dossier concerning allegations of wrongdoing by UNFPA staff members, independent contractors, implementing partners and other third parties, OAIS will review the investigation dossier for possible endorsement or further investigative activity, as needed. When applicable, OAIS shall provide the Executive Director with its endorsement of a third-party investigation dossier.

42. The Director of OAIS shall also submit, to the Executive Director, reports on deficiencies in internal control processes, regulations and guidance that are identified in the course of investigative work, with recommendations for addressing these and further strengthening the internal control framework of UNFPA, to the extent these have not already been covered through internal audit reports. The Director of OAIS may also, as they see fit, refer such reports and/or recommendations to other UNFPA personnel and/or business units with a view to further strengthening the internal control framework of UNFPA.

C. Advisory

43. OAIS may provide advisory services to UNFPA Management to the extent that OAIS' independence and objectivity are not compromised. These are based on its knowledge of governance, risk management, and internal control processes and on lessons learned from the audit or investigations conducted on UNFPA activities at headquarters and the field offices. In providing advisory services, OAIS does not participate in the decision-making process or determine which actions UNFPA should undertake.

44. OAIS shall undertake the provision of advisory services in conformance with professional standards.

Authority and Responsibility

45. The Director of OAIS is accountable to the Executive Director for the provision of OAIS' services in accordance with the provisions of the Financial Regulations and Rules, the Oversight Policy, and this Charter.

46. OAIS has full, free, and unrestricted access to any and all of UNFPA records, electronic data, property, and personnel with regard to any of UNFPA's functions or activities which are, in its opinion, relevant to the performance of its duties. UNFPA personnel shall assist and cooperate fully with OAIS so it can fully and timely fulfill its mandate as set out in this Charter, in the Oversight Policy and the relevant Financial Regulations, and Rules. This includes OAIS communicating directly at all levels of personnel, management and third parties as per their contractual agreement with UNFPA, as well as requesting from any personnel, management and third parties, as per their contractual agreement with UNFPA, to furnish all material or information deemed necessary by OAIS for the completion of its work. Documents and information given to OAIS during a review will be handled in the same prudent and confidential manner as by those normally accountable for them.

47. The Director of OAIS has the authority to allocate its resources as approved by the Executive Board, set schedules, determine the scope of work, and decide on the methodologies, and procedures required to accomplish internal audit, advisory, and investigation objectives.

48. The Director of OAIS shall maintain an effective system for recording and managing investigation cases, as well as internal audit activities leveraging on available IT systems appropriate for the efficient, secure, and effective document management system.

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49. The Director of OAIS shall maintain quality assurance and improvement programmes that cover all aspects of the internal audit and investigation functions. The programme will include both internal and external assessments of the internal audit function's conformance with the *Standards* and whether internal auditors apply the Code of Ethics. The programme will also assess the efficiency and effectiveness of the internal audit function and identify opportunities for improvement. Internal assessments must include ongoing monitoring of efficient and timely implementation of the audit plan, as well as periodic self-assessments of other activities of the audit related activities of OAIS. In accordance with the standards, external assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Organization. The Director of OAIS will communicate to the Executive Director, the Oversight Advisory Committee, and the Executive Board on the internal audit function's quality and improvement programme.

50. The investigation function shall maintain a similar programme, with an external and independent assessment of the investigation function undertaken every five years in line with the Core Principles and General Guidelines for Investigations by the International Investigators Conference. Similarly, internal self-assessments shall also be undertaken periodically to assess the implementation of the investigation plan to ensure that complaints and cases are addressed and/or fully investigated and minimize their carryover, in significant numbers, to future years.

51. The Director of OAIS will communicate to the Executive Director and the Oversight Advisory Committee results and recommendations of internal and external quality assessments of the internal audit and investigations functions as bases for pathways for continuous improvement in the work of OAIS. All such results and recommendations including OAIS's responses to them, shall also be reported to UNFPA Senior Management and presented to the Executive Board, through the OAIS annual report at its annual session.

52. The Director of OAIS shall be responsible for selecting and maintaining a cadre of internal audit and investigation staff members with the relevant competencies, knowledge, skills, and professional certifications to provide independent and objective services as stipulated in the Charter. Further, the Director of OAIS has been delegated by the Executive Director to engage independent contractors and third-party entities in accordance with prescribed hiring and procurement procedures as necessary for the performance of the functions under this Charter.

53. The Director of OAIS shall inform the Executive Director, the Oversight Advisory Committee, and the Executive Board on the following:

- (a) The performance of OAIS against the approved internal audit, advisory, and investigation workplans;
- (b) Significant and systemic internal audit and investigation findings, recommendations, and good practices through periodic syntheses;
- (c) The status of implementation of recommendations by management through periodic summaries and any significant recommendations that are not implemented.
- (d) Emerging risks, key findings, ethical issues, or other information that need needing immediate action or decision.

54. Except as the Chair of the Oversight Advisory Committee may otherwise decide, in his or her sole discretion, the Director of OAIS shall attend all meetings of the Committee.

55. The Director of OAIS and OAIS personnel are not authorized to:

- (a) Direct the activities of any personnel not part of OAIS, except to the extent that such personnel has been appropriately assigned to OAIS or requested to assist OAIS;
- (b) Perform any other supervisory, managerial or operational functions for UNFPA, or initiate or approve accounting transactions unrelated to OAIS; and
- (c) Engage in any activity that could impair, in fact or appearance, the individual objectivity of OAIS personnel and/or OAIS' independence.

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Independence

56. Consistent with its operationally independent status as provided in UNFPA Financial Regulation 17.1, OAIS shall be free to determine the scope of its interventions and the methodologies used to conduct its work as it deems necessary, as well as to communicate results and modalities of reporting its findings and conclusions in audit and in investigation.

57. The Director of OAIS reports directly to the Executive Director. The Director of OAIS is appointed by the Executive Director, for a fixed term of five years, renewable once, ensuring the avoidance of conflict of interest.¹ The Director of OAIS is barred from re-entry into UNFPA thereafter.² The Oversight Advisory Committee is involved in the selection, intended removal and annual performance appraisal of the Director of OAIS conveys the results of its assessment to the Executive Director.³

58. The Director of OAIS has free and unrestricted access to, and communicate and interact directly with, the Executive Director, Senior Management, the Executive Board, the Oversight Advisory Committee, the United Nations Board of Auditors, the Joint Inspection Unit and any other entity having any oversight or governing function in relation to UNFPA, including in closed briefings, as needed, on potential red flags, audit findings, and status of investigations, with due regard for confidentiality and privacy.

59. The Director of OAIS and OAIS personnel must refrain from assessing operations for which they were previously responsible. They shall have no direct operational responsibility or authority over any of the activities that they review. They shall not develop nor install systems or procedures, prepare records or engage in any other activity which OAIS would normally audit or investigate. On the other hand, any OAIS staff member may move to any position in Management either by reassignment, promotion, or transfer, in accordance with UNFPA staff regulations, rules, and policies.

60. The Director of OAIS and OAIS personnel must avoid being placed in situations which might create any actual or perceived conflict of interest that may impair their judgment on internal audit and investigation matters. OAIS personnel are required to declare to the Director of OAIS any potential and actual conflicts of interest or impairment to their independence in relation to any assigned activity, and accordingly recuse themselves from such participation.

61. The Director of OAIS shall bring to the attention of the Executive Director, the Oversight Advisory Committee and the Executive Board any impairment to its independence, objectivity and professionalism.

62. OAIS staff members have an obligation to annually file an accurate financial disclosure statement and declaration of interest as set forth in the relevant UNFPA policy and submit this to the Ethics Office.⁴

63. In addition, all OAIS staff and individual consultants assisting on audits must sign a declaration of interest and independence for each engagement.

64. Investigators and individual consultants conducting or assisting on investigations must sign annual declarations of interest at the beginning of each year. If a conflict of interest arises either at the beginning or during the year, the concerned investigator is required to prepare a declaration of conflict of interest or impairment of independence for that specific case or cases, as an addendum to the annual declarations.

¹ UNFPA Oversight policy approved by the Executive Board in January 2015, paragraph 50.

² UNFPA Oversight policy approved by the Executive Board in January 2015, paragraph 50.

³ UNFPA Oversight policy approved by the Executive Board in January 2015, paragraph 50.

⁴ UNFPA Oversight policy approved by the Executive Board in January 2015, paragraph 17.

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Resources

65. OAIS shall be provided with the necessary resources, including appropriately trained and experienced professionals, in order to fulfil its responsibilities, set out in this Charter. In accordance with the decisions of the Executive Board, the Director of OAIS shall make a budget proposal to the Executive Director as part of the Integrated Budget preparation process, after review and advice by the Oversight Advisory Committee. The Executive Director shall allocate funding to OAIS in accordance with the UNFPA budget approved by the Executive Board.
66. The Director of OAIS shall keep the Oversight Advisory Committee apprised of the funding and staffing of OAIS.
67. The Director of OAIS shall apply resources allocated to OAIS in accordance with the relevant regulations, rules, policies and procedures established by UNFPA.
68. OAIS has the authority in the management of its resources. Specifically,
- (a) Following approval of the Integrated Budget by the Executive Board, the allocation for OAIS cannot be reduced.
 - (b) Within budget years, the OAIS Director can freely redeploy budget allocations between and among the various budget line items within its overall budget allotment. Savings realized from any budget line item can be utilized to finance other items within the budget allotment as long as the total allotment is not exceeded.
 - (c) Savings realized from previous years of a current Integrated Budget quadrennium can be brought forward in the next year or the following years as long as this is within the total budget allotment for the four-year period of the approved Integrated Budget. Bringing savings forward across years within the quadrennium is subject to availability of funds overall and requires submission to the Resource Management Committee (RMC) for approval.

Disclosure of OAIS information

69. OAIS shall disclose internal audit reports in accordance with the procedures set out in the Oversight Policy (Chapter VII) approved by the Executive Board⁵ In exceptional cases, internal audit reports may be redacted, or withheld in their entirety, at the discretion of the Director of OAIS, in accordance with the Oversight Policy approved by the Executive Board.
70. OAIS shall disclose investigation information in accordance with the procedures set out in the oversight policy approved by the Executive Board. In essence, individual investigation reports are solely disclosed to the Executive Director, or his/her designee; information on investigation reports issued by the Director of OAIS is included, in anonymized format and with financial losses identified, in the annual report of the Director of OAIS to the Executive Board; information regarding an ongoing investigation may be provided to the relevant donor entity to the extent that said provision will not, in the opinion of the Director of OAIS jeopardize the integrity or proper conduct of the investigation, or the due process rights of the person(s) or entity(ies) involved.
71. The OAIS Charter shall be disclosed on the UNFPA website under the Audit and Investigation section (<https://www.unfpa.org/audit-and-investigation>)

⁵ Internal audit reports issued after 1 December 2012 are publicly available; the Director of OAIS may disclose, upon request, internal audit reports issued between 19 September 2008 and 30 November 2012 to Member States and, in case of audits of projects (co-funded by intergovernmental organizations or by the Global Fund to Fight Aids, Tuberculosis and Malaria, reports issued between 17 June 2011 and 30 November 2012 which concerns the funding provided by the donor(s) concerned.

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Coordination with the United Nations Board of Auditors and other oversight bodies

72. The Director of OAIS shall interact freely and regularly with the United Nations Board of Auditors and other oversight bodies of the UN system.

73. In order to optimize audit coverage and avoid duplication of assurance work, OAIS shall share with the United Nations Board of Auditors and to the extent relevant to the services rendered by UNDP to UNFPA, the Office of Audit and Investigation of UNDP, it being responsible for auditing such services, information and coordinate on issues of mutual interest, such as annual audit workplans, internal audit reports, the follow-up of audit recommendations and other matters of mutual interest. OAIS shall at the end of each year will request from UNDP and other third parties providing outsourced services a statement of assurance that such services are covered by their respective audit services and that any significant issues are brought to the attention of UNFPA Management and OAIS in a timely manner.

74. OAIS is authorized to conduct audits or investigations jointly with or on behalf of the oversight offices of other entities of the United Nations common system, in accordance with their mandates and on agreed terms of reference for the audit engagement or investigation missions, including on a cost-recovery basis.

75. OAIS is authorized to independently interface with the United Nations Office of Internal Oversight Services, with oversight bodies of United Nations system and other multilateral entities, with the supreme audit institutions of Member States and with Member State law enforcement or other authorities as necessary to execute its mandate, with due regard to the privileges and immunities of the United Nations and the relevant agency or donor agreements.

76. OAIS adheres to the single audit principle adopted by United Nations system organizations, which gives the United Nations Board of Auditors the exclusive right to audit the accounts and statements of the United Nations. OAIS will be consulted if any exceptions to this principle are negotiated in any agreements that have the potential to impact the independence of the Office in determining its audit universe or allocation of resources.

77. The United Nations Office of Internal Oversight Services has the authority to review and investigate allegations of misconduct reported by the Director of OAIS involving the Executive Director of UNFPA and any other senior official.

78. OAIS shall also coordinate its work with other UNFPA offices, as relevant, including, but not limited to members of the Integrity Group of UNFPA, such as the Evaluation Office, the Ethics Office, the Office of the Ombudsman, the Coordinator for PSEA, the Legal Unit of the Office of the Executive Director, and the Division for Human Resources, as needed.

Accountability to the Executive Board

79. The Director of OAIS shall independently prepare and submit to the Executive Board, after review by the Oversight Advisory Committee, an annual report for each completed calendar year on its activities and performance against its workplan, resources, disclosure of internal audit reports, significant audit and investigation findings, good practices and systemic improvement needs identified, actions taken by management to implement internal audit and investigation recommendations, any response to risks that may be deemed as beyond the risk appetite of the Organization, an opinion, with its rationale, on the adequacy and effectiveness of the UNFPA framework of governance, risk management and controls,⁶ and such other matters as may be requested by the Executive Board.

80. In the annual report, the Director of OAIS shall confirm, or else, to the Executive Board the independence of the internal audit and investigation functions at UNFPA.

⁶ Executive Board decision 2016/13 of June 2016.

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Professional Standards

81. The Director and staff of OAIS shall abide by the United Nations Code of Conduct, the Standards of Conduct for the International Civil Service, as well as by the Code of Ethics of the Institute of Internal Auditors. Independent contractors retained or third-party entities engaged by OAIS shall abide by the terms of their contractual agreement. The Director and staff of OAIS, as well as the independent contractors retained or third-party entities engaged by OAIS, shall at all times maintain and safeguard their independence, objectivity and professionalism in fulfilling the responsibilities assigned under this Charter.

82. OAIS shall undertake its internal audit activities in adherence to the mandatory elements of the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing ('Standards'), and the Definition of Internal Auditing. In addition, OAIS shall be guided by the non-mandatory recommended and supplemental guidance of the IPPF. The Director of OAIS will report periodically to the Executive Director, the Oversight Advisory Committee and the Executive Board regarding OAIS' conformance to the Code of Ethics and the Standards, and on plan to address shortcomings, if any.

83. OAIS shall carry out its investigation activities in accordance with the UNFPA Disciplinary Framework and all pertinent policies and procedures referenced therein, as well as the Uniform Principles and Guidelines for Investigations (second version) as endorsed by the 10th Conference of International Investigators in 2009. The Director of OAIS will report periodically to the Executive Director, the Oversight Advisory Committee and the Executive Board regarding OAIS' conformance thereto.

Approval and revision of the Charter

84. The Charter shall be reviewed every two years or more often if required. The Director of OAIS is responsible for applying this Charter and for proposing amendments to keep it up to date.

85. Any revision shall be approved by the Executive Director after obtaining advice from the Oversight Advisory Committee. The revised Charter shall be brought to the attention of the Executive Board and the United Nations Board of Auditors.

Approved by

Date

1 August 2023



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Executive Director
United Nations Population Fund