



Charter of the Office of Audit and Investigation Services

Introduction

1. As set forth in the UNFPA Oversight Policy¹ and the Financial Regulations and Rules,² approved by the Executive Board of the United Nations Development Programme, the United Nations Population Fund, 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 *“the 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 Institute of Internal Auditors’ Global Internal Audit Standards. 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 *“the 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 *“the 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 UNFPA Oversight Policy stipulates that *“the 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.”* In this regard, the Global Internal Audit Standards require the Director of OAIS, as the UNFPA chief audit executive, to discuss the Charter with the Executive Board, the Oversight Advisory Committee, and the Executive Director to confirm that it accurately reflects their understanding and expectations. The Executive Board has the ultimate responsibility to approve the internal audit mandate and the Charter.
6. In conformance with the above requirements, this Charter sets out the overall purpose, authority, responsibilities, policies, and procedures applicable to OAIS, including: (a) the purpose of internal auditing; (b) commitment to adhere to the Global Internal Audit Standards; (c) mandate, including the scope and types of services to be provided, and the Executive Board’s responsibilities and expectations regarding management’s support of the internal audit function; and (e) organizational independence.

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, liaison offices, or any other of its offices (hereafter collectively referred to as “field offices”);

¹ [UNFPA Oversight Policy](#) approved by the Executive Board in January 2015.

² [UNFPA Financial Regulations and Rules](#) approved by the Executive Board, effective 01 July 2014.

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as well as those funded, paid for, managed, or supported by UNFPA, in whole or in part, through agreements, partnerships, or third-party arrangements.

9. OAIS shall be the sole UNFPA entity to perform, manage, or authorize others to perform or manage internal audit and investigation services, unless the present Charter provides otherwise or changes in circumstances justify a discussion with the Executive Board, the Executive Director, and the Oversight Advisory Committee about the OAIS mandate (i.e., authority, role, and responsibilities).

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

11. To fulfill its responsibilities, OAIS may use its staff, independent contractors, or contracted firms. The Director of OAIS shall establish and implement methodologies for engagement supervision, quality assurance, and competency development. The Director of OAIS may delegate appropriate responsibilities to other qualified professionals but retains ultimate accountability.

A. Internal Audit

12. Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the Executive Board and Management with independent, risk-based, and objective assurance, advice, insight, and foresight. OAIS's internal audit and advisory services enhance UNFPA's: (a) successful achievement of strategic objectives; (b) governance, risk management, and control processes; (c) decision-making and oversight; (d) reputation and credibility with its stakeholders; and (e) ability to serve the public interest.

13. OAIS shall examine and assess UNFPA's governance, risk management, and control processes to understand them and provide reasonable assurance to the Executive Director, the Oversight Advisory Committee, and the Executive Board regarding their adequacy and effective functioning to support:

- (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, OAIS shall create an internal audit plan that supports the achievement of the organization's objectives. The internal audit plan must be based on a documented assessment, performed at least annually, of the organization's strategies, objectives, and risks. This assessment requires input from the Executive Board, the Executive Director, the Oversight Advisory Committee, Senior Management, and the Director of OAIS's understanding of the organization's governance, risk management, and control processes.

15. The Director of OAIS shall present the results of the annual risk assessment and the resulting internal audit plan to the Executive Board for information and acknowledgement, as part of the overall draft OAIS annual workplan. The Executive Director shall then review and sign off/endorse the workplan. Thereafter, the Director of OAIS shall review and revise the workplan, as necessary, and promptly communicate significant interim changes to the Executive Board and Senior Management.

16. Additionally, to strengthen governance, risk management and control processes, the Director of OAIS audits and submits reports to the Executive Director, the Oversight Advisory Committee, and the Executive Board on cross-cutting or any other significant issues. These issues may relate to specific functions, processes, and programmes, such as initiatives that present opportunities for improvement, emerging risks, or strategic priorities.

17. OAIS shall make recommendations for and promote continuous improvement of governance, risk management, and control processes.

18. When examining and assessing UNFPA's governance, risk management, and control processes, the internal audit function will give due consideration to risk exposures related to ethics, information technology, third-party relationships, and noncompliance with regulatory requirements. It will also evaluate the potential for fraud and how

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UNFPA manages fraud risk, but it is not expected to employ the same level of expertise as persons whose primary responsibility is detecting and investigating fraud.

19. Pursuant to and in tandem with paragraphs 14 and 15 above, and to provide efficient and effective internal audit services, the Director of OAS shall, with input from the Executive Director, Oversight Advisory Committee, Senior Management, and other relevant stakeholders such as the United Nations Board of Auditors and Member States, as appropriate:

- (a) Base the internal audit plan on an organization-wide risk assessment completed at least annually. The assessment should organize potentially auditable units (i.e., business units, processes, programmes, and systems) within UNFPA into an audit universe to facilitate identifying and assessing risks at both the broad organizational level and the level of specific auditable units.
- (b) Ensure a dynamic internal audit plan that is flexible and adaptable to promptly respond to UNFPA's emerging needs and risks, and changes to operations, programs, systems, controls, and organizational culture.
- (c) Include, in the internal audit plan, information on the Quality Assurance and Improvement Program, reporting relationships with Senior Management, the Oversight Advisory Committee, and the Executive Board, and the human, budgetary, and technological resources available to deliver the plan.
- (d) Incorporate a rolling four-year workplan aligned with the UNFPA Strategic Plan, into the internal audit plan. Revisit the rolling workplan each year, considering the results of the latest organization-wide risk assessment and the resources assigned to OAS. The rolling plan will be supported by a documented rationale for the inclusion, timing, and frequency of engagements, consistent with the risk-based approach and available resources.

20. Pending receipt of the Oversight Advisory Committee's input or feedback on the workplans, or the Executive Director's sign-off or endorsement, the Director of OAS has the prerogative to implement critical audit activities. This also applies if the Executive Director disapproves, defers, reschedules, or delays the workplans. The Executive Director and the Oversight Advisory Committee will be notified of any audit activity implemented before the workplans are approved.

21. In cooperation with the Internal Audit Services of other United Nations system organizations, OAS shall initiate and/or participate in joint audits of inter-agency activities, including Multi-Partner Trust Funds, Joint Programmes, and Delivering as One Programmes.

22. The internal audit plan approval requirement does not prevent OAS from auditing any other area within its mandate that it deems necessary to address significant or emerging risks. OAS must conduct such audit activities with due regard to the available resources and report them to the Executive Director and the Oversight Advisory Committee for input and note, and to the Executive Board for formal approval as soon as is practicable.

23. Following the conclusion of each internal audit engagement, the Director of OAS shall issue an internal audit report to the Executive Director, with copies 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 through its Secretariat. The internal audit report must include the management response, detailing agreement or disagreement with specific findings or recommendations, agreed-upon actions to implement those recommendations, the responsible parties, and implementation timelines. The report shall be made available to the public in accordance with the prevailing disclosure policy and the relevant Executive Board decision.

24. If an auditee disagrees with an audit finding or recommendation, OAS will take reasonable steps to resolve the disagreement directly with the auditee. If the disagreement remains unresolved, OAS shall first escalate the matter to the Oversight Compliance Monitoring Committee (OCMC) Secretariat for note and/or intervention. Any pending disagreement(s) after intervention by the OCMC Secretariat shall be referred to the Office of the Executive Director. OAS will take reasonable steps to ensure this resolution mechanism runs its course and completes in a timely manner that does not unduly delay the issuance of the relevant internal audit report. OAS shall clearly state any unresolved disagreements, along with OAS's position, in the final audit report.

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25. In accordance with relevant Executive Board decisions, all disagreements with audit findings and recommendations or instances of risk acceptance by UNFPA Management (i.e., non-implementation of audit recommendations) must be included in OAIS annual reports to the Executive Board.

26. Management is responsible for the timely follow-up and implementation of audit recommendations, and for documenting the actions taken in the audit management system maintained by OAIS. The Oversight Compliance Monitoring Committee will monitor progress in implementing recommendations to ensure that all agreed action plans are implemented within the agreed timelines. OAIS will regularly track the status of recommendation implementation in the audit management system, finalize the closure of recommendations, and report on the progress made according to the relevant Executive Board decision.

B. Investigations

27. OAIS 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.

28. OAIS will conduct preliminary assessments and internal and external investigations, as described below, when deemed appropriate or necessary.

- (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.
- (b) External investigations cover 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.

29. OAIS shall freely and independently determine the extent, scope and reporting format of preliminary assessments and investigations.

30. Upon request by the Ethics Advisor, OAIS shall investigate allegations of retaliation for reporting misconduct or for cooperating with an authorized investigation or internal audit activity.

31. When OAIS determines that an allegation of retaliation referred by the Ethics Advisor does not warrant investigation, it shall seek to resolve the investigation request with the Ethics Advisor and in consultation with management.

32. OAIS may also proactively investigate areas susceptible to fraud, corruption, or other wrongdoing.

33. Upon receiving any allegation of misconduct against the Executive Director, the Deputy Executive Director (Management), and/or the Deputy Executive Director (Programme), OAIS will consult the Oversight Advisory Committee and refer the allegation for assessment or investigation, as appropriate, to the United Nations Office of Internal Oversight Services (UN-OIOS) or other appropriate external investigative body. OAIS shall extend any necessary support to UN-OIOS in dealing with such allegations.

34. OAIS cannot review or investigate allegations of misconduct against the Director of OAIS or any OAIS personnel. Such allegations must be reported to the Executive Director. The Executive Director will seek advice from the Oversight Advisory Committee and decide which office or individual(s), if any, should conduct the investigation based on the nature of the allegation or complaint.

35. At the discretion of the Director of OAIS, allegations of wrongdoing involving senior staff members of key counterpart offices within UNFPA (i.e., 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 United Nations System. OAIS shall extend any necessary support to the external investigation entity dealing with any such allegations.

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36. The Director of OAS shall prepare an annual workplan for the timely and efficient management of the investigation function. The plan shall be submitted for approval under provisions similar to those for the internal audit annual workplan.

37. Pending the Executive Director's approval of the workplan or if the workplan is disapproved, deferred, rescheduled, or delayed, the Director of OAS has the prerogative to implement critical investigation activities. The Executive Director and the Oversight Advisory Committee will be notified of any investigation activity implemented without prior approval of the workplan.

38. OAS shall maintain reporting facilities (e.g., telephone lines, cellular or mobile phone lines, web-based reporting facilities, email, postal address, and other means deemed appropriate by the Director of OAS) to facilitate reporting by UNFPA staff, management, other stakeholders, and the public at large, of any allegations of wrongdoing concerning UNFPA operations and activities.

39. Based on case priority and available resources, the Director of OAS shall submit investigation reports to the Executive Director, as soon as possible, for consideration of disciplinary and administrative actions. The Director of OAS shall submit investigation reports regarding allegations of retaliation to the Ethics Advisor.

40. If a vendor or other third party engages in proscribed practices, the Director of OAS shall submit a report to the Executive Director. The Executive Director will then consider appropriate action under the relevant UNFPA sanction procedures or refer the matter to the appropriate internal technical administrative bodies for action. These may include, but are not limited to, UNFPA's Implementing Partner Review Committee (IPRC) and Vendor Review Committee (VRC).

41. If an investigation determines credible allegations of criminal conduct, the Director of OAS may prepare an investigation dossier recommending that the Executive Director consider referring the matter to national authorities for criminal investigation and prosecution.

42. When OAS receives an investigation dossier from a third-party concerning an allegation of wrongdoing by UNFPA staff members, independent contractors, implementing partners, or other third parties, it will review the dossier for endorsement or further investigative activity, as needed. Where applicable, OAS shall provide its endorsement of the third-party investigation dossier to the Executive Director.

43. The Director of OAS shall submit to the Executive Director reports on deficiencies in internal control processes, regulations, rules, and guidance identified during investigative work. These reports must include recommendations to address these deficiencies or strengthen UNFPA's internal control framework. This applies to the extent that the recommendations are not already covered in internal audit reports. The Director of OAS may also, as deemed appropriate, provide these reports and/or recommendations to other UNFPA personnel and/or business units to improve the internal control environment.

C. Advisory Services

44. OAS may provide advisory services to UNFPA Management, provided its independence and objectivity are not compromised. The advisory services shall be based on OAS' knowledge of UNFPA's governance, risk management, and control processes and lessons learned from the internal audits and investigations it conducts. In providing advisory services, OAS shall not participate in management decision-making processes or determine the actions UNFPA should undertake.

45. OAS shall provide advisory services in conformance with applicable professional standards.

D. Authority and Responsibility

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

47. OAS shall have full, free, and unrestricted access to any and all of the Organization's records, electronic data, property, and personnel that pertain to UNFPA functions or activities which, in its opinion, are relevant to discharging its mandate and performing its duties. UNFPA personnel shall assist and fully cooperate with OAS so it can fully and

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timely fulfill its mandate, as set out in this Charter, in the Oversight Policy and the relevant Financial Regulations and Rules. This includes direct communication with all levels of personnel, management, and third parties as per their contractual agreement with UNFPA. Additionally, OAS may request that any UNFPA personnel, management, and third parties with contractual obligations to UNFPA furnish documents, materials, and information deemed necessary for conducting its work. Documents, materials, and information provided to OAS will be handled in a prudent and confidential manner as would be expected of those normally accountable for them.

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

49. The Director of OAS shall maintain appropriate systems for managing investigation, internal audit, and advisory engagements and activities, leveraging Information Technology systems that OAS deems suitable for efficient, effective, and secure document and workflow management.

50. Except as the Chair of the Oversight Advisory Committee may otherwise decide, in their sole discretion, the Director of OAS may attend all meetings of the Committee.

51. The Director of OAS and OAS personnel are not authorized to:

- (a) Direct or supervise the activities of any personnel not part of OAS, except to the extent that such personnel are assigned to OAS or requested to assist OAS;
- (b) Perform any other supervisory, managerial, or operational functions for UNFPA, or initiate or approve accounting transactions unrelated to OAS; and
- (c) Take on any roles, responsibilities, or activities that could impair, or be perceived to impair, the objectivity or independence of the internal audit and investigation functions.

E. Quality Assurance and Improvement Program

52. The Director of OAS shall develop, implement, and maintain a quality assurance and improvement program covering all aspects of the internal audit function. The program shall include internal and external assessments. At least annually, the Director of OAS shall communicate the results of the internal quality assessment to the Executive Board and Senior Management. Qualified, independent assessors or assessment teams must perform external quality assessments at least once every five years, with at least one person holding an active Certified Internal Auditor designation. The requirement for an external quality assessment may also be met through a self-assessment with independent validation. In both the internal and external assessments, the Director of OAS shall communicate to the Executive Board, the Oversight Advisory Committee, and Senior Management the internal function's conformance with the Global Internal Audit Standards, achievement of performance objectives, compliance with UNFPA regulations and rules relevant to internal auditing and, if applicable, plans to address the internal audit function's deficiencies and opportunities for improvement.

53. Similarly, the Director of OAS shall maintain a quality assurance and improvement program for the investigation function. This program must include an external and independent assessment every five years in line with the Uniform Principles and Guidelines for Investigations (2nd Edition) and the General Principles for Reviews of CII Investigation Offices, both endorsed by the International Investigators Conference. Internal self-assessments shall also be undertaken periodically to assess the investigation plan's implementation, ensure complaints are addressed, and verify that cases are investigated timely and fully to minimize significant carryover to future years. The results of the external, independent assessment of the investigation function will serve as a basis for continuous improvement and will be reported to the Executive Board, through the OAS annual report, and to the Oversight Advisory Committee and Senior Management.

54. The Director of OAS shall select and maintain 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 this Charter. Further, the Executive Director has delegated authority to the Director of OAS to engage independent contractors and third-party entities, as necessary, to perform OAS functions under this Charter, in accordance with UNFPA prescribed hiring and procurement procedures.

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55. Internal auditors and investigators shall maintain and continually develop their competencies to improve the effectiveness and quality of OAIS services. Internal auditors must pursue continuing professional development, including education and training. Additionally, practicing internal auditors who have attained professional internal audit certifications must follow the continuing professional education policies and fulfill the requirements applicable to their certifications.

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

- (a) The performance of OAIS against approved internal audit, investigation, and advisory workplans, including key results and deviations from planned activities;
- (b) Significant and systemic internal audit and investigation findings, recommendations, and good practices through periodic syntheses;
- (c) Through periodic summaries, Management's status on implementing recommendations, including any significant unimplemented recommendations;
- (d) Emerging risks, key findings, ethical issues, or other information that need immediate action or decision.

F. Independence

57. Consistent with its operationally independent status, as provided in UNFPA Financial Regulation 17.1, OAIS shall freely determine the scope, timing, and methodologies of its interventions as it deems necessary, and shall communicate results, findings, and conclusions objectively, independently, and without interference.

58. 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. The Director of OAIS is barred from re-entry into UNFPA thereafter. The Oversight Advisory Committee is involved in the selection, intended removal, and annual performance appraisal of the Director of OAIS, and conveys the results of its assessment to the Executive Director.

59. The Director of OAIS has free and unrestricted access to, and communicates and interacts 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 with an oversight or governing function related to UNFPA. This includes closed briefings, as needed, on potential red flags, audit findings, and the status of investigations, with due regard for confidentiality and privacy.

60. The Director of OAIS and OAIS personnel must refrain from assessing specific activities for which they were previously responsible. They shall have no direct responsibility for, or authority over, any of the activities they assess. They shall neither develop nor install systems or procedures, prepare records, or engage in any other activity that OAIS would typically audit or investigate. Conversely, any OAIS personnel may move to a management position through reassignment, promotion, or transfer, in accordance with UNFPA staff regulations, rules, and policies. For purposes of this clause, objectivity is presumed to be impaired if the Director of OAIS or OAIS personnel provide assurance services for an activity for which they had responsibility within the previous 12 months.

61. The Director of OAIS and OAIS personnel must avoid situations that might create an actual or perceived conflict of interest that could impair their judgment on internal audit, investigation, and advisory matters. OAIS personnel must declare any potential and/or actual conflicts of interest or impairment to their objectivity or independence regarding any assigned activity to the Director of OAIS and accordingly recuse themselves from participation. If objectivity is impaired in fact or appearance, the details must be promptly disclosed to the appropriate parties according to established procedures.

62. 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.

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63. OAIS staff members must annually file an accurate financial disclosure statement and declaration of interest with the Ethics Office, as set forth in the relevant UNFPA policy.³

64. Additionally, all OAIS personnel assisting on audits must sign a declaration of interest, independence, and objectivity for each engagement.

65. Investigators and individual consultants conducting or assisting in investigations must sign annual declarations of interest, independence, and objectivity at the beginning of each year. If a conflict of these conditions arises at the beginning of or during the year, the investigator concerned must prepare a declaration of conflict of interest or impairment of independence or objectivity for the specific case or cases, as an addendum to the annual declaration.

G. Resources

66. OAIS shall receive the necessary resources, including appropriately trained and experienced professionals, to fulfil its responsibilities under this Charter. In accordance with relevant Executive Board decisions, the Director of OAIS shall make budget proposals 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 according to the UNFPA budget approved by the Executive Board.

67. The Director of OAIS shall regularly apprise the Oversight Advisory Committee of OAIS funding and staffing.

68. The Director of OAIS shall apply resources allocated to OAIS in accordance with the relevant regulations, rules, policies and procedures established by UNFPA.

69. OAIS shall manage its resources according to its delegated authority in the following manner:

- (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; and
- (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.

H. Disclosure of OAIS Information

70. OAIS shall disclose internal audit reports according to the procedures in the Oversight Policy (Chapter VII) approved by the Executive Board.⁴ In exceptional cases, the Director of OAIS may redact or withhold internal audit reports entirely, in accordance with the Oversight Policy approved by the Executive Board.

71. OAIS shall disclose investigation information in accordance with the procedures set out in the UNFPA Oversight Policy approved by the Executive Board.⁵ In essence, individual investigation reports are solely disclosed to the Executive Director or their designee. Information on investigation reports issued by the Director of OAIS is included, in anonymized format, and with identified financial losses, 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 if that said provision will not, in the opinion of the Director of OAIS, violate UNFPA regulations and rules, jeopardize the integrity

³ UNFPA Oversight policy approved by the Executive Board in January 2015, paragraph 17.

⁴ Internal audit reports issued after 1 December 2012 are publicly available. Upon request, the Director of OAIS may disclose internal audit reports issued between 19 September 2008 and 30 November 2012 to Member States. Additionally, for audits of projects (co-)funded by intergovernmental organizations or the Global Fund to Fight AIDS, Tuberculosis and Malaria, the Director may disclose reports issued between 17 June 2011 and 30 November 2012, concerning funding provided by the donor(s) concerned.

⁵ Executive Board Decision 2015/2 approving the UNFPA Oversight Policy.

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or proper conduct of the investigation, or negatively impact the due process rights of the person(s) or entity(ies) involved, including but not limited to privacy, security, and human rights concerns.

72. The OAIS Charter shall be disclosed on the UNFPA website under the Audit and Investigation section (<https://www.unfpa.org/audit-and-investigation>).

I. Coordination with the United Nations Board of Auditors and Other Oversight Bodies

73. The Director of OAIS shall interact freely and regularly with the United Nations Board of Auditors and other oversight bodies of the United Nations System.

74. To optimize audit coverage and avoid duplicating assurance work, OAIS shall share information on issues of mutual interest with the United Nations Board of Auditors and, to the extent relevant to services rendered by UNDP to UNFPA, the Office of Audit and Investigations of UNDP. This information includes annual audit workplans, internal audit reports, the follow-up of audit recommendations and other matters of mutual interest. At the end of each year, OAIS shall request a statement of assurance from UNDP and other third parties providing outsourced services. This statement must confirm 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.

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

76. OAIS is authorized to independently interface with UN-OIOS, the oversight bodies of organizations in the United Nations System and other multilateral entities, supreme audit institutions of Member States, law enforcement of Member States, or other authorities, as necessary, to execute its mandate, with due regard for the privileges and immunities of the United Nations and the relevant agency or donor agreements.

77. 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 financial statements of the United Nations organizations. OAIS shall be consulted if any exception to this principle—one that could impact its independence in determining the audit universe or allocating its resources—is negotiated in contracts or agreements.

78. UN-OIOS has the authority to review and investigate allegations of misconduct reported by the Director of OAIS involving the Executive Director of UNFPA or any other senior UNFPA official.

79. OAIS shall coordinate its work with other offices within and outside UNFPA, as appropriate. This coordination includes, but is not limited to, members of the Integrity Group (i.e., the UNFPA Independent Evaluation Office, the UNFPA Ethics Office, the Office of the Ombudsman, the Coordinator for Protection from Sexual Exploitation and Abuse (PSEA), the UNFPA Legal Unit, and the Division for Human Resources), as needed.

J. Accountability to the Executive Board

80. The Director of OAIS shall independently prepare and submit an annual report on OAIS activities for each completed calendar year to the Executive Board. The report shall include details on performance against the annual workplan, resources, quality assurance and improvement program activities, 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, together with its rationale, on the adequacy and effectiveness of the UNFPA framework of governance, risk management, and controls,⁶ and such other matters as deemed appropriate or as may be requested by the Executive Board.

81. In the annual report to the Executive Board, the Director of OAIS shall confirm the organizational independence of the internal audit and investigation functions. The Director must also disclose any actual, potential, or perceived impairments to independence and the related safeguards employed.

⁶ Executive Board decision 2016/13 of June 2016.

K. Professional Standards

82. The Director of OAIS and all OAIS staff shall abide by the United Nations Code of Conduct, the Standards of Conduct for the International Civil Service, and the principles and standards in the Ethics and Professionalism Domain of GIAS. Independent contractors retained or third-party entities engaged by OAIS shall abide by the terms of their contractual agreements. The Director of OAIS, all OAIS staff, and independent contractors retained, or third-party entities engaged by OAIS, shall at all times maintain and safeguard their independence, objectivity, integrity, confidentiality, and professional competence in fulfilling their responsibilities assigned under this Charter.

83. OAIS shall undertake its internal audit activities in adherence to the Institute of Internal Auditors' International Professional Practices Framework (IPPF), which comprises the mandatory Global Internal Audit Standards (GIAS) and Topical Requirements, and supplemental Global Guidance. The Director of OAIS will periodically report to the Executive Board, Executive Director, and the Oversight Advisory Committee regarding OAIS's conformance and plans to address any identified gaps or instances of nonconformance.

84. 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 periodically report to the Executive Board, Executive Director, and the Oversight Advisory Committee regarding OAIS's conformance to these requirements.

Approval and revision of the Charter

85. 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.

86. 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



8 May 2026

**Ms. Diene Keita
Executive Director
United Nations Population Fund**