



Annex 6:

Summary of oversight functions, 2023

Progress in implementing the UNFPA strategic plan, 2022-2025

Report of the Executive Director

Summary

This annex contains the progress in implementing the oversight functions in 2023.

A. Office of Audit and Investigation Services

1. Mandate, purpose, reporting requirements and partnerships

Mandate, purpose and core functions

1. The mandate of the Office of Audit and Investigation Services (OAIS) is based on article XVII of the United Nations Population Fund ([UNFPA Financial Regulations and Rules](#)), the [UNFPA Oversight Policy](#), the UNFPA Accountability Framework,¹ and the [Charter of the Office of Audit and Investigation Services](#).² These documents set out that OAIS solely performs and manages, or authorizes others to carry out, the following oversight functions: (a) independent internal audit services (adequacy and effectiveness of governance, risk management and internal control processes, and economic and efficient use of resources), and (b) investigation services (allegations of wrongdoing). OAIS may also provide advisory services to UNFPA management to the extent that its independence and objectivity are not compromised.

2. The Director of OAIS is accountable to the Executive Director for the provision of OAIS services in accordance with its mandate. OAIS exercises operational independence in the performance of its duties³ and has unrestricted access to the organization's records, personnel, and premises, as necessary, in its opinion, to perform its duties.⁴ The Director of OAIS has free and unrestricted access to interact directly with the Executive Board, the Oversight Advisory Committee, the United Nations Board of Auditors, the Joint Inspection Unit, and any other entity having oversight or governance functions in relation to UNFPA. For all intents and purposes, these provisions ensure a dual-reporting relationship to the Executive Board and to the Executive Director, which is a key requirement for independence under applicable professional standards.⁵

Reporting requirements

3. In response to Executive Board decisions 2015/2, 2015/13, 2022/15, 2022/22 and earlier pertinent Board decisions, the Director of OAIS presents to the Board an annual report covering internal audit, investigation, and advisory activities. The annual report is accompanied by a management response.

4. At the engagement level, the Director of OAIS issues internal audit reports to the Executive Director, with copy to the UNFPA Executive Committee, the auditee(s), the Oversight Advisory Committee, the United Nations Board of Auditors and relevant UNFPA divisions or offices. The disclosure of internal audit reports to parties outside of UNFPA is regulated by relevant decisions of the Executive Board.

5. With respect to investigations, the Director of OAIS submits investigation reports to the UNFPA Legal Unit, with copy to the Executive Director, for consideration of disciplinary and administrative actions. Investigation reports on allegations of retaliation are submitted to the Ethics Adviser. In addition, with due regard for confidentiality and privacy, and where required by specific agreements, limited information regarding an ongoing investigation may be provided to the concerned investigative body of a relevant 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 due process rights of the persons involved.

Policies, rules, and regulations

- The OAIS mandate is based on the following:
- The [UNFPA Financial Regulations and Rules](#)
- The [UNFPA Oversight Policy](#)
- The UNFPA Accountability Framework (DP/FPA/2007/20)
- The [Charter of the Office of Audit and Investigation Services \(2023\)](#)

¹ See DP/FPA/2007/20.

² Approved on 1 August 2023.

³ UNFPA Financial Regulation 17.1. See also chapter IV, H ("Independence") of the UNFPA Oversight Policy.

⁴ UNFPA Financial Rule 117.2.

⁵ Institute of Internal Auditors Standard 1110 (Organizational Independence).

Working relationships and partnerships

6. OAIIS participates in inter-agency activities on internal audit matters, including sharing practices and experiences among the internal audit services of United Nations organizations, multilateral financial institutions and other associated intergovernmental organizations, such as the United Nations Representatives of Internal Audit Services (UN-RIAS)⁶ and Representatives of Internal Audit Services (RIAS).⁷ In 2023, OAIIS attended a meeting of Heads of Internal Audit in New York hosted by the Office of Internal Oversight Services (OIOS) of the United Nations to explore opportunities for collaboration, information-sharing, inter-organizational exchanges, and a new staff training scheme. OAIIS also coordinates its annual workplans and scheduling with the United Nations Board of Auditors to maximize audit coverage and avoid duplication of effort.

7. Similarly, OAIIS is involved in multiple inter-agency activities on investigation matters, including participation in meetings of the United Nations Representatives of Investigative Services (UN-RIS), UN-RIS-convened working groups focused on specific investigative topics, meetings with international financial institutions and the Conference of International Investigators. OAIIS also actively participates in inter-agency activities regarding digital forensics and protection from sexual exploitation and abuse and sexual harassment, including, but not limited to, drafting position papers and presentations on specific investigative topics of common concern. In 2023, this included a position paper on best practices in addressing allegations of abusive conduct.⁸

2. Structure and budget

1. OAIIS is led by the Director. As of 31 December 2023, OAIIS had 30 approved posts, all based at the UNFPA headquarters in New York: 4 in the Office of the Director, 13 in the Internal Audit Branch, and 13 in the Investigation Branch. The OAIIS staff complement was augmented by consultants hired at various points during the year: 3 in the Directorate, 14 in Internal Audit, and 8 in Investigation.

2. The OAIIS budget 2023 to support its activities was US\$9.9 million (\$9.8 million in 2022), consisting of \$0.9 million for the Office of the Director, \$4.9 million for the Internal Audit Branch, and \$4.1 for the Investigation Branch. Following recommendation by the UNFPA Resource Management Committee and approval by the Executive Director, unspent budget balances of \$2.1 million in 2022, occasioned mainly through savings from vacant posts and operational costs, were carried forward to 2023, in accordance with the revised applicable policy and procedures adopted by management to reinforce the independence of OAIIS in response to Executive Board decisions – bringing the 2023 budget to \$12.0 million (i.e., initial \$9.9 million plus \$2.1 million carried over).

B. Independent Evaluation Office

1. Mandate, purpose, reporting requirements and partnerships

Mandate, purpose and core functions

3. The Independent Evaluation Office at UNFPA is responsible for the evaluation function. Its Director reports to the Executive Board and is independent of UNFPA's operational and decision-making functions. The Independent Evaluation Office Director has unrestricted access to and interacts directly with the Executive Director, the Oversight Advisory Committee, the Joint Inspection Unit, and any other entity having any oversight or governance function in UNFPA. The Independent Evaluation Office has the authority to commission evaluations and determine their scope and design. Evaluators hired to conduct evaluations are impartial, objective and free from undue influence. Evaluators must have the relevant expertise and must not be directly involved in setting, designing, implementing or managing policy or programmes, in order to avoid conflicts of interest and biases. Management cannot impose restrictions on

⁶ UN-RIAS is an affiliation of Chief Audit Executives of United Nations system organizations. It is a framework and a forum to promote the development and exchange of United Nations internal-audit- and oversight-related practices and experience.

⁷ RIAS is a network of Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions, and other associated intergovernmental organizations. It aims to promote the development and exchange of internal-audit- and oversight-related practices and experience.

⁸ Position Paper on Best Practices in Addressing Allegations of Abusive Conduct, endorsed by UN-RIS on 21 March 2024.

the language or content of evaluation reports. The Independent Evaluation Offices hires evaluation teams with a focus on gender balance and geographic diversity.

4. The evaluation principles at UNFPA are based on decisions taken by the General Assembly and Executive Board, and on the UNFPA executive management's commitment to nurture an evaluation culture. These principles also align with the UNEG Norms and Standards for Evaluation and Code of Conduct for Evaluation, including a commitment to harmonize and align its evaluations with the evaluation efforts of United Nations system partners and other development partners.

5. The purpose of evaluation is to support improved performance, continuous learning and adaptability, and strengthened accountability to accelerate implementation of the Programme of Action of the International Conference on Population and Development. Evaluations provide insights into how best to advance the three transformative results and support the achievement of the Sustainable Development Goals.

6. The Independent Evaluation Office at UNFPA has various core functions. These include preparing, reviewing and updating the UNFPA Evaluation Policy; developing the UNFPA Quadrennial Budgeted Evaluation Plan for centralized and decentralized programme-level evaluations; reporting directly to the Executive Board on the independent evaluation function at UNFPA; managing and deciding on the resources required for centralized evaluations and the implementation of the Independent Evaluation Office workplan; conducting or commissioning centralized evaluations; strengthening the quality of decentralized evaluations; disseminating the results of centralized evaluations; setting evaluation standards and criteria; and developing methodological guidance and maintaining evaluation quality assurance mechanisms. It also promotes system-wide and joint evaluations, national ownership and leadership of evaluations, youth engagement and capacity development in evaluation. It plans and provides the necessary training for UNFPA staff on issues related to the Evaluation Policy and supports and provides technical advice to business units managing decentralized evaluations. In addition, it disseminates and shares knowledge generated by evaluations through various channels, maintains a publicly accessible repository of evaluations and engages in partnerships with professional evaluation networks. .

Reporting requirements

7. The implementation status of the Evaluation Policy is reported by the Director of the Independent Evaluation Office to the Executive Board as part of the annual report on the evaluation function. This report is accompanied by a management response, which is also presented to the Executive Board in the June annual session.

[Annual report on the evaluation function 2021](#)
[Annual report on the evaluation function 2022](#)

Policies, rules and regulations

8. The Independent Evaluation Office mandate is based on the [UNFPA Evaluation Policy \(2024\)](#), the [UNFPA Oversight Policy](#) and the UNFPA Accountability Framework.⁹ The policy is aligned with the Charter of the United Nations, the Convention on the Elimination of All Forms of Discrimination Against Women, the Convention on the Rights of Persons with Disabilities, humanitarian principles, and the 2030 Agenda for Sustainable Development, and includes a commitment to human rights, disability inclusion and gender equality. It aims to provide rigorous, credible and useful evaluative evidence to support the 2030 Agenda for Sustainable Development and fulfils the requirements of the Quadrennial Comprehensive Policy Review. The Evaluation Policy supports national evaluation capacity development in compliance with United Nations General Assembly resolution 69/237 and is guided by the norms and standards of the United Nations Evaluation Group (UNEG) and international good practice in evaluation. These ensure independence, impartiality, credibility, usefulness and stakeholder engagement in transparent evaluation processes.

Working relationships and partnerships

9. UNFPA supports the United Nations Secretary-General's reform of the United Nations development system to deliver on the 2030 Agenda for Sustainable Development. The UNFPA evaluation function works collaboratively within the United Nations evaluation function in the areas of joint evaluations,

⁹ See DP/FPA/2007/20.

UNEG and inter-agency humanitarian evaluation initiatives, system-wide evaluations and joint programme partnerships.

10. UNFPA maintains partnerships in support of the aims of the Evaluation Policy, including with United Nations organizations, international financial institutions, governments, evaluation associations, non-governmental organizations, foundations and academic institutions.

11. All UNFPA business units have complementary and distinct roles and responsibilities in strengthening the evaluation culture. By working together systemically, business units contribute to a coherent and effective evaluation function.

2. **Structure**

12. The IEO maintained a stable staff size of 11 approved posts: one general service position, nine professional staff, and the Director. To bolster its capacity in humanitarian evaluations, IEO secured a humanitarian evaluation expert on secondment from UNHCR for six-month period. Now, 60 per cent of IEO professional positions are held by women, and 60 per cent are from programme countries, demonstrating the IEO commitment to diversity.

13. The duty station for all professional staff is currently in New York.

14. At the regional level, UNFPA has six regional monitoring and evaluation advisers at the P5 level. The total IEO budget for 2024 is \$4,610,224; this includes \$3,104,086 allocated for posts and capacity development and \$1,506,138 for operations and related operational costs.

C. **Ethics Office**

1. **Mandate purpose, reporting requirements and partnerships**

Mandate, purpose and core functions

15. The mandate of the Ethics Office is to cultivate and nurture a culture of ethics, integrity and accountability, thereby enhancing the trust in and the credibility of UNFPA, both internally and externally. The Ethics Office operates on the principles of independence, impartiality and confidentiality.

Reporting requirements

16. The Office has operational independence and reports directly to the Executive Director. In addition, the Ethics Advisor has free and unrestricted access to, and can and does communicate and interact directly with, 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.

Policies, rules and regulations

17. The Office advances its programme across mandated areas and terms of reference outlined in ST/SGB/2007/11 and ST SGB 2007 11 Amend 1, consistent with ST/SGB/2005/22, as well as General Assembly resolution 60/1 (paragraph 161(d)), and 60/255.

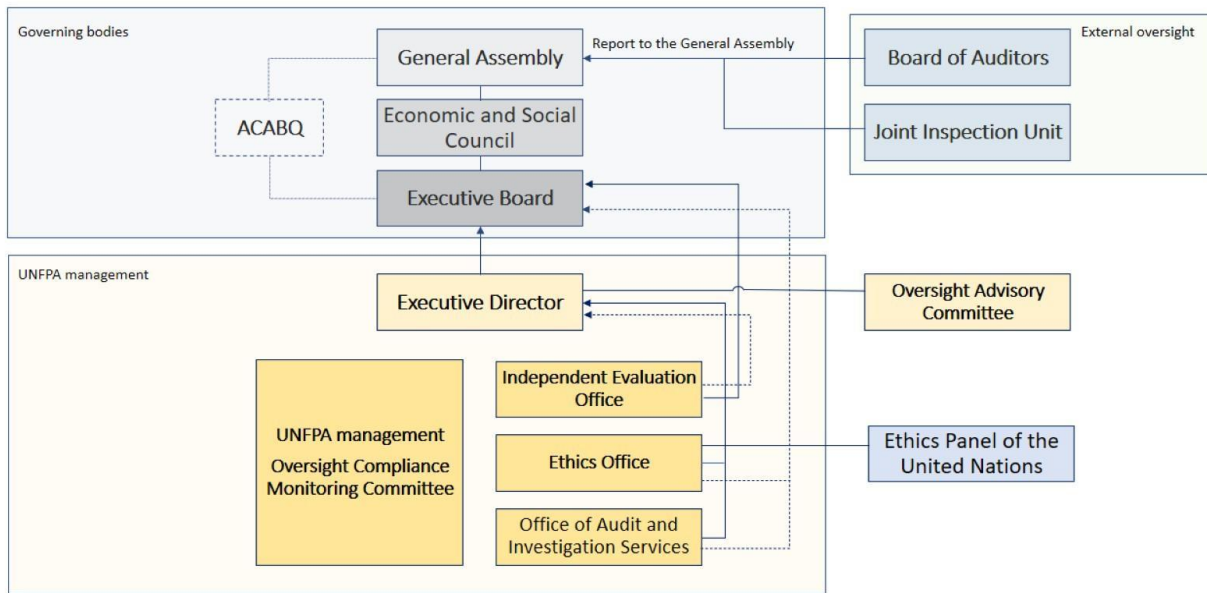
Working relationships and partnerships

18. The Ethics Office participates in inter-agency activities on ethical matters, including the Ethics Panel of the United Nations (EPUN), and the Ethics Network of Multilateral Organizations.

2. **Structure**

19. The Ethics Office includes an Ethics Adviser at the D1 level, an Ethics Officer at the P4 level and an Administrative Associate at the G7 level. All posts are located in the UNFPA headquarters in New York. The total budget of the Ethics Office for 2024 is \$931,479.

20. **Schematic** showing all the UNFPA oversight functions and their reporting relationship with the Executive Head and the Executive Board (governing body), and relationship with the other oversight bodies, e.g. Board of Auditors, Joint Inspection Unit, organization's oversight committees, etc.



Note: ACABQ refers to the Advisory Committee on Administrative and Budgetary Questions.

Footnote:

The purpose of this annex is to provide a clear and concise snapshot of the oversight functions of each organization as per paragraph 6 of Executive Board decision 2022/22, which requested that the principals include a summary of oversight functions as a permanent annex in their annual reports to the Executive Board. Insights into results achieved can be found in the reports to the Board of the independent functions/offices and in each organization's annual reports from their principals, to which this annex is attached.