



Annex 6:

Summary of the oversight functions

Progress in implementing the UNFPA strategic plan, 2022-2025

Report of the Executive Director

SUMMARY OF OVERSIGHT FUNCTIONS: UNFPA

A. Office of Audit and Investigation Services

1. Mandate, purpose, reporting requirements and partnerships

Mandate, purpose and core functions

The Office of Audit and Investigation Services (OAIS) mandate 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 the UNFPA management, to the extent that its independence and objectivity are not compromised.

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 duties.³ OAIS also has unrestricted access to the organization's records, personnel and premises, as necessary, in its opinion, for the performance of its duties.⁴ The Director of OAIS 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. For all intents and purposes, these provisions ensure a dual-reporting relationship to the Executive Board and the Executive Director, which is a key requirement for independence under the applicable professional standards.⁵

Reporting requirements

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. This report is accompanied by a management response.

At the engagement level, the Director of OAIS issues internal audit reports to the Executive Director, with a 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.

With respect to investigations, the Director of OAIS submits investigation reports to the UNFPA Legal Unit, with a 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 the due process rights of the persons involved.

Policies, rules and regulations

The OAIS mandate is based on the following:

1. The [UNFPA Financial Regulations and Rules](#)
2. The [UNFPA Oversight Policy](#)
3. The UNFPA Accountability Framework (DP/FPA/2007/20)
4. The [Charter of the Office of Audit and Investigation Services \(2018\)](#)⁶

Working relationships and partnerships

OAIS 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

¹ See DP/FPA/2007/20.

² Last updated and approved in 2018 and currently under revision.

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).

⁶ At the time of writing this report, the OAIS Charter is under revision.

of Internal Audit Services (UN-RIAS)⁷ and Representatives of Internal Audit Services (RIAS).⁸ In 2022, OAIS also participated in the European Commission’s Annual Conference of the Internal Audit Service. OAIS also coordinates its annual workplans and scheduling with the United Nations Board of Auditors to maximize audit coverage and avoid duplication of effort.

Similarly, OAIS 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. OAIS 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.

2. Structure

OAIS is led by the Director. As of 31 December 2022, OAIS had 30 approved posts, all based at the UNFPA headquarters in New York. Four posts were located in the Office of the Director: Director; Chief of Quality Assurance, Policy and Reporting; a data management specialist; and one finance and administrative support staff at the general-service level. The Internal Audit Branch had 13 posts: three Chiefs of Internal Audit Branch units, nine professional-level posts for audit specialists, and one audit associate post at general-service level. The Investigation Branch had 13 posts: two Chiefs of Investigation Units, 10 professional-level posts for investigations specialists and one general-service post for an investigation associate.

At the time of preparing this annex, the request to carry over the 2022 unspent budget balances into 2023 to fund temporary posts in OAIS had been approved by the Executive Director, following a recent recommendation by the Resource Management Committee. The Executive Director’s approval included \$2.7 million to fund the temporary posts in 2024. Subject to the overall resources available, funding requirements for these posts beyond 2024 will be proposed to the Executive Board to be formalized or regularized during the midterm review of the UNFPA Strategic Plan 2022–2025 and the Integrated Budget 2022–2025, in June 2024.

The OAIS-approved budget was \$9.8 million in 2022 and \$9.9 million in 2023. The carryover of \$2.1 million in unspent balances from 2022 to 2023 to fund temporary posts in OAIS increased the 2023 budget to \$12.0 million.

B. Evaluation Office

1. Mandate, purpose, reporting requirements and partnerships

Mandate, purpose and core functions

The independent Evaluation Office at UNFPA is responsible for the evaluation function and the Director reports to the Executive Board, while being independent from UNFPA operational and decision-making functions. In addition to the Executive Board, the Evaluation Office Director has free and unrestricted access to, and can and does communicate and interact directly with, the Executive Director, the Oversight Advisory Committee, the Joint Inspection Unit, and any other entity having any oversight or governing function in relation to UNFPA. The Office has the authority to determine the scope, design and commissioning of evaluations. Evaluators are impartial, objective and free from undue influence. The purpose of evaluations is to demonstrate accountability, support evidence-based decision-making and provide lessons learned to accelerate implementation of the Programme of Action of the International Conference on Population and Development. Evaluations also provide insights into how best to advance sexual and reproductive health and rights and support the achievement of the Sustainable Development Goals. Evaluators must have the relevant expertise, gender and geographical balance and must not be directly involved in setting, designing, implementing or managing policy, in order to avoid conflicts of interest and biases. Management cannot impose restrictions on the language or content of evaluation reports.

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 evaluation function at UNFPA; managing and deciding on the resources required for centralized evaluations and the implementation of the Evaluation Office workplan; conducting or commissioning centralized evaluations; approving the terms of reference and pre-qualifying evaluators for decentralized programme-level evaluations; presenting the results of centralized evaluations; setting evaluation standards

⁷ 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.

⁸ 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.

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, 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, maintains a publicly accessible repository of evaluations, engages in partnerships with professional evaluation networks, assesses the quality of evaluation experts and consultants, and maintains a roster of qualified evaluation professionals.

Reporting requirements

The implementation status of the Evaluation Policy is reported by the Director of the 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.

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

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

Policies, rules and regulations

The independent Evaluation Office mandate is based on the UNFPA Evaluation Policy, the [UNFPA Oversight Policy](#) and the UNFPA Accountability Framework.⁹ The [Evaluation Policy](#) aligns with the United Nations Charter humanitarian principles and is committed to human rights and gender equality. It aims to provide rigorous and reliable 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 practices in evaluation. These ensure independence, impartiality, credibility, usefulness and stakeholder engagement in transparent evaluation processes. The policy is also aligned with the UNFPA Oversight Policy to encourage good governance, accountability, transparency and continuous improvement in UNFPA performance.

Working relationships and partnerships

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. 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 seeks to enhance coherence within the United Nations system evaluation function in the areas of joint evaluations, UNEG and inter-agency humanitarian evaluation initiatives, system-wide evaluations and partnerships.

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.

2. Structure

The Evaluation Office comprises 12 approved posts: one at the general-service level, ten at the professional level and one at the director level. Of the 11¹⁰ encumbered posts, seven are women and four are men, and seven are from developing countries and four from developed countries. The duty station for all professional staff is in New York.

At the regional level, UNFPA has six regional monitoring and evaluation advisers at the P5 level. The total Evaluation Office budget for 2023 is \$4,606,979; this includes \$2,495,383 allocated for posts and capacity development and \$2,111,596 for operations and related operational costs.

C. Ethics Office

1. Mandate purpose, reporting requirements and partnerships

Mandate, purpose and core functions

⁹ See DP/FPA/2007/20.

¹⁰ One post was vacant

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

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

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.

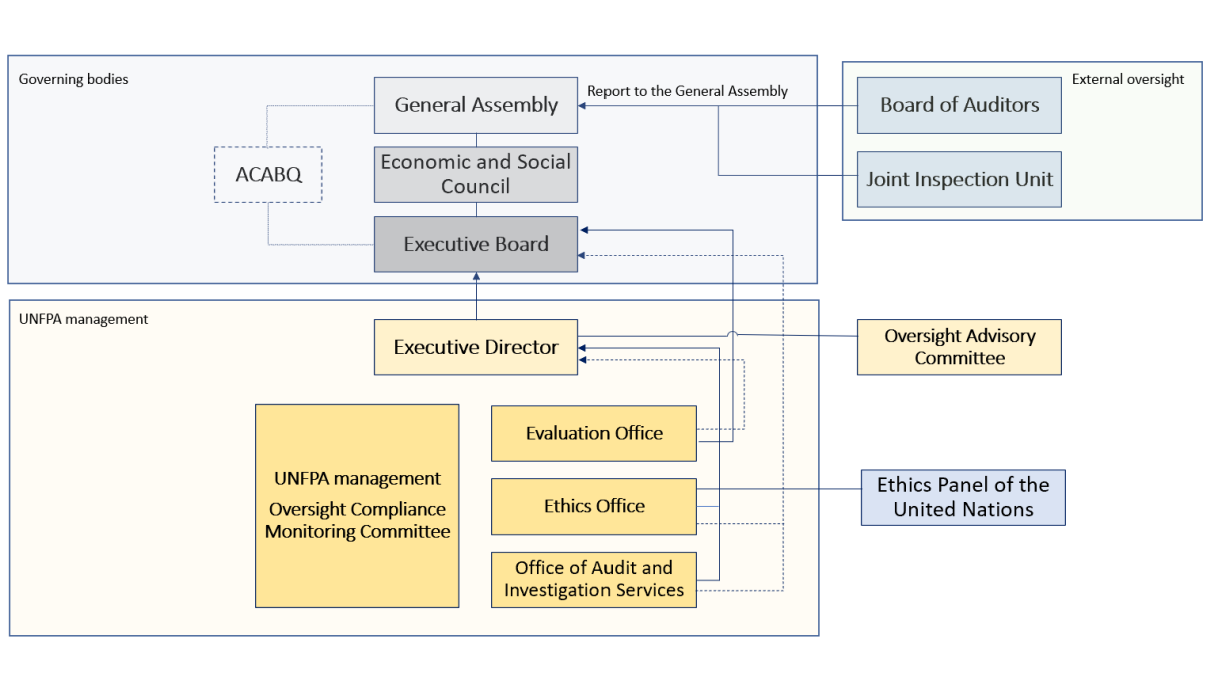
Working relationships and partnerships

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

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 budget of the Ethics Office was \$876,790 in 2022 and \$847,693 in 2023.

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.