



9 April 2024

Annex 7

OAIS key performance indicators

Report of the Office of Audit and Investigation Services on UNFPA internal audit and investigation activities in 2023

(DP/FPA/2024/6)

Agenda item 3: UNFPA – Internal audit and investigation

Executive Board of UNDP, UNFPA, and UNOPS

Annual session 2024

3 to 7 June 2024

New York

Annex 7: OAIIS key performance indicators

No.	Key performance indicator	Target (2023)	Achievement (2023)
1	Implementation of the 2023 risk-based audit workplan	33 engagements	31 (94%) *
2	Compliance with EB decision on public disclosure	24	24 (100%)
3	General satisfaction with audit work by clients ¹	100%	83%
4	General conformity with IIA Standards ²	Yes	Yes
5	Ability of the Investigation Branch to close cases based on available resources ³	117	160 (137%)
6	Ability of the Investigation Branch to close the number of cases set out in its annual workplan	150	160 (107%)
7	Ability of the Investigation Branch to reduce its backlog against goals defined in its annual workplan, namely reduction of cases received in 2020 or prior years and still under assessment or investigation) by 50% (55 cases)	55 cases which were registered in 2020 or before	49 cases (87%)

* All audits planned to undertaken in 2023, except for two – Fraud Risk Management Process and ERP “Quantum” (joint audit with UNDP and UN Women) - which were carried over into the 2024 OAIIS audit plan, and one, Audit of the Occupied Palestine Territories, which was cancelled due to the conflict in Gaza, were successfully executed in the year with only the review and finalization of a few audit reports spilling over into the first quarter of 2023.

¹ Based on the results of a client satisfaction survey of the 24 audit engagements concluded in 2023, with an 88 per cent overall response rate.

² Based on the results of the most recent EQA conducted in December 2021. The next EQA is due after five years.

³ This KPI represents the number of cases concluded in 2023, based on available resources. During 2023, the Investigations Branch had an overall case load of 474 cases (404 in 2022).