



2 April 2025

Annex 7

OAIS key performance indicators

Report of the Office of Audit and Investigation Services on UNFPA internal audit and investigation activities in 2024

(DP/FPA/2025/6)

Agenda item 3: UNFPA – Internal audit and investigation

Executive Board of UNDP, UNFPA, and UNOPS

Annual session 2025

2 to 5 June 2025

New York

Annex 7: OAIS key performance indicators

No.	Key performance indicator	Target (2024)	Achievement (2024)
1	Implementation of the 2024 risk-based audit workplan	32 engagements	32 (100%) *
2	Compliance with EB decision on public disclosure	28	28 (100%)
3	Compliance with EB decision on public disclosure	24	24 (100%)
4	General satisfaction with audit work by clients ¹	100%	86%
5	General conformity with IIA Standards ²	Yes	Yes
6	Ability of the Investigation Branch to close cases based on available resources ³	128	165 (129%)
7	Ability of the Investigation Branch to close the number of cases set out in its annual workplan	150	165 (110%)
8	Ability of the Investigation Branch to reduce its backlog against goals defined in its annual workplan, namely reduction of cases received in 2021 or prior years (94 cases) and still under assessment or investigation) by 50% (47 cases)	47	60 cases (128%)

* All audits planned for 2024 were successfully executed, except for seven (where only the review and finalization spilled over into the first quarter of 2025), and one, the Audit of UNFPA Supply Chain Management and Procurement Strategy, which was postponed to 2025 (and included in the 2025 audit plan) to accommodate a United Nations Board of Auditors (UN BoA) audit visit to the audit client - Supply Chain Management Unit (SCMU).

¹ Based on the results of a client satisfaction survey of the 2024 engagements, with a 58 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 2024, based on available resources. During 2024, the Investigations Branch had an overall case load of 448 cases (474 in 2023).