

Annex VI: Concise summary of the oversight functions responsible for audit, investigation, ethics, evaluation and protection against retaliation

A. Evaluation and Internal Audit

Mandate, purpose, reporting requirements and partnerships

a) Mandate, purpose and the core functions

The Independent Evaluation and Audit Services (IEAS) office includes both the Independent Evaluation Service (IES) and the Internal Audit Service (IAS).

The UN Women Evaluation Policy ([UNW/2020/5](#)) sets out three purposes for evaluation:

- i. demonstrating accountability to stakeholders,
- ii. providing credible and reliable evidence for decision-making to improve results, and
- iii. contributing lessons learned about UN Women's normative, operational and coordination work to UN Women's knowledge base.

IES delivers independent corporate evaluations; IES-led Country Portfolio Evaluations (CPEs) and regional evaluations; technical support to decentralized evaluations; activities to support United Nations system coordination and accountability through engagement in system-wide evaluations and joint evaluations; and activities to support national evaluation capacity development.

The purpose of IAS is to provide the Executive Director and Executive Board with independent, objective assurance and advisory services that are designed to add value and improve UN-Women's operations. IAS helps UN-Women accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of the Entity's governance, risk management and controls.

b) Reporting requirements

Corporate evaluations focus on UN Women's Strategic Plan impact and outcome areas. Major corporate evaluations are presented as Executive Board papers at the formal sessions. The Annual Report on the Evaluation Function is presented at the Annual Session of the UN-Women Executive Board. The latest annual report on evaluation activities is available here: [UNW/2023/4](#). All evaluations are publicly available through the UN-Women Global Accountability and Tracking of Evaluation Use ([GATE System](#)).

As requested by the Executive Board in its decision [2015/4](#), IAS is required to assess and report to the Executive Board: (a) an opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the Entity's framework of governance, risk management and control; (b) a concise summary of work and the criteria that support the opinion; (c) a statement of conformance with the internal audit standards being adhered to; and (d) a view on whether resourcing of the function is appropriate, sufficient and effectively deployed to achieve the desired internal audit and investigation coverage. The latest annual report on internal audit activities is available here: [UNW/2023/3](#). Internal audit reports are also publicly available through the UN Women website.¹

c) Policies, rules and regulations

IES is governed by the [Charter of the Independent Evaluation and Audit Services](#) and [Evaluation policy of the United Nations Entity for Gender Equality and the Empowerment of Women](#) (2020). The evaluation policy is aligned with the [norms and standards](#) of the United Nations Evaluation Group (UNEG), but is tailored specifically to the unique mandate and role of UN Women to conduct evaluations responsive to gender equality and women's empowerment and to support coordination, coherence, and accountability with respect to gender equality and the

¹ <https://www.unwomen.org/en/about-us/accountability/audit/internal-audit-reports>

empowerment of women in the United Nations system. The IES coverage norms embedded in the [UN Women Evaluation Handbook](#) indicate the minimum corporate expectations within which IES has flexibility to prioritize topics, interventions, and timing in line with the [UN-Women Evaluation Strategy 2022-2025](#) and [Corporate Evaluation Plan 2022-2025](#).

IAS is governed by adherence to the applicable United Nations and [UN-Women Financial Regulations and Rules](#) (Rules 2302, 2303, 2304), policies and procedures, the [Charter of the Independent Evaluation and Audit Services](#) and the [Charter of the Internal Audit Service](#) and the mandatory elements of the Institute of Internal Auditors International Professional Practices Framework (IPPF), including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing as adopted by the United Nations Representatives of Internal Audit Services (UN-RIAS).

d) Working relationships and partnerships

IEAS participates in inter-agency activities on evaluation and internal audit matters such as the United Nations Evaluation Group (UNEG) and the UN Representatives of Internal Audit Services (UN-RIAS). IAS also coordinates its annual workplan with the United Nations Board of Auditors to maximize audit coverage and avoid duplication of effort. Moreover, IEAS also partners with United Nations organizations, professional organizations and other entities to advance gender responsive evaluation and audit.

Structure

IEAS is headed by a Director and supported by one chief for Evaluation and one chief for Internal Audit. In addition to the Chief, IES is composed of six evaluation personnel based in HQ and six Regional Evaluation Specialists based in the Regional Offices, all reporting directly to the Chief of IES. The budget of the Evaluation function was \$4,116,587 in 2022. In addition to the Chief, IAS is composed of four Internal Audit Specialists and two UNVs. The team conducts its work globally and is based in New York. The budget of the Internal Audit function was \$2,107,541 in 2022.

B. Investigations

Mandate, purpose, reporting requirements and partnerships

a) Mandate, purpose and the core functions

UN-Women engages an external investigations provider, [United Nations Office of Internal Oversight Services](#) (UN-OIOS), based on a Memorandum of Understanding. Investigation services may cover allegations of fraud; corruption; workplace harassment; sexual harassment; abuse of authority; discrimination; retaliation; sexual exploitation and abuse; or any other failure to observe prescribed regulations, rules, policies and procedures and standards of conduct allegedly committed by UN-Women staff members, non-staff personnel and contractors.

UN-OIOS has full authority to initiate investigations without Executive Head or any other approval. UN-OIOS uses a dedicated reporting tool on misconduct fully independent from UN-Women, which ensures full independence for receiving allegations.

b) Reporting requirements

As the designated official, the Director, IEAS briefs and advises management on investigation-related issues, including related clauses in donor agreements. IEAS also provides the Executive Board with an annual UN-Women Report on Internal Audit and Investigation Activities, and fraud-related statistics to the UN Board of Auditors. The latest annual report covering investigation activities is available here: [UNW/2023/3](#). The Report of the Executive Director of UN-Women on disciplinary measures and other actions taken in response to misconduct and wrongdoing by UN-Women staff members, other personnel or third parties and cases of possible criminal behaviour is available [here](#).

c) Policies, rules and regulations

UN-OIOS conducts administrative fact-finding investigations which means collecting evidence to either support or refute the reported violations. UN-OIOS does so in an ethical, professional and impartial manner, in accordance with the [Legal Policy for Addressing Non-compliance with UN Standards of Conduct](#), the [Uniform Guidelines for Investigations](#) adopted by the Conference of International Investigators, and UN-OIOS's [Investigations Manual](#) and [Guiding Principles](#). The [UN-Women Financial Regulations and Rules](#) (Rule 2305) and the [Charter of the Independent Evaluation and Audit Services](#) establish that the Director, IEAS' responsibility and authority as UN-Women's designated official responsible for coordination investigation-related matters with the official investigation service provider.

Structure

The Director, IEAS is the designated official responsible for coordinating investigation-related matters with UN-OIOS. With its headquarters in New York, the UN-OIOS Investigations Division provides global investigative services through regional investigation centres. In line with the MOU, UN-OIOS directly invoices UN-Women on a cost-recovery basis. For investigations completed in 2022 UN-OIOS' estimated cost was \$369,571. The IEAS budget is not impacted by cost-recovery from UN-OIOS.

C. Ethics Advisor & protection against retaliation

Mandate, purpose, reporting requirements and partnerships

a) Mandate, purpose and the core functions

The role of the Ethics Advisor is to assist the Executive Director in ensuring that UN Women personnel observe and perform their functions with the highest standards of integrity through fostering a culture of ethics, transparency, accountability, and mutual respect. The Ethics Advisor has operational independence and reports directly to the Executive Director. Further supporting independence, the Ethics Advisor will engage regularly with the Executive Board, Advisory Committee of Oversight, Joint Inspection Unit and any other entity having oversight or governance function in relation to UN Women.

b) Reporting requirements

Pursuant to Executive Board decision [2022/5](#), the Board requested that ethics be added as a recurring stand-alone item for decision on the agenda of annual sessions and for UN Women to provide an annual official report on its ethics function starting at its annual session 2023. The Bureau has agreed to postpone the annual report to the September 2023 session. Annual reports on the ethics function will thereafter be presented at the annual session in June.

c) Policies, rules and regulations

The Ethics Advisor advances its programme across mandated areas and terms of reference outlined in [ST/SGB/2007/11](#), as amended, consistent with [ST/SGB/2005/22](#), as well as General Assembly resolutions [60/1](#) (paragraph 161(d)), [60/248](#) (part XIII), and [60/254](#) (para. 16).

d) Working relationships and partnerships

Pursuant to the Protection against Retaliation policy, if the Ethics Advisor considers that there is a credible case of retaliation or threat of retaliation, it will refer the matter in writing to UN-OIOS for investigation. The investigation report will be sent to the Ethics Advisor, who will conduct an independent review of the findings of the report and the supporting documents to determine whether retaliation has occurred.

UN-OIOS may also inform the Ethics Advisor of any report of wrongdoing received that UN-OIOS identifies as a retaliation risk. The Ethics Advisor will consult with the individual at risk and may make recommendations to the Director, HR to for appropriate retaliation prevention action.

The Ethics Advisor represents UN Women on the [Ethics Panel of the United Nations](#) (EPUN).

Structure

The Ethics function has one Ethics Advisor at the P5 level based in New York and reporting directly to the Executive Director. The budget of the Ethics function was \$269,522 in 2022.

Annex 1: UN Women Oversight Roles

UN Women Oversight Roles

