

## ANNEX - COMPARISON OF THE ELEMENTS OF THE INDEPENDENCE OF OAIS AS SET OUT IN THE CHARTER AGAINST THE STANDARDS AND PRINCIPLES FOR AUDIT AND INVESTIGATIONS

OAIS CHARTER <sup>1</sup>	IIA STANDARDS <sup>2</sup>	CII GENERAL PRINCIPLES AND GUIDELINES <sup>3</sup>
<p><b>Paragraph 47</b> OAIS shall be free to determine the scope of its interventions and the methodologies used to conduct its work as it deems necessary, as well as to communicate results, in line with Executive Board decisions on the matter.</p>	<p><b>Standard 1110.A1</b> The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results. The chief audit executive must disclose such interference to the board and discuss the implications.</p>	<p><b>-Paragraph 2</b> The purpose of an investigation by the Investigative Office is to examine and determine the veracity of allegations of corrupt or fraudulent practices as defined by each institution including with respect to, but not limited to, projects financed by the Organization, and allegations of Misconduct on the part of the Organization's staff members.</p> <p><b>Paragraph 6</b> Each Organization shall publish the mandate and/or terms of reference of its Investigative Office as well as an annual report highlighting the integrity and anti-fraud and corruption activities of its Investigative Office in accordance with its policies on the disclosure of information.</p> <p><b>Paragraph 9</b> The Investigative Office shall make recommendations, as appropriate, to the Organization's management that are derived from its investigative findings.</p>

<sup>1</sup> These elements of independence are set out in Section D. Other Services, Independence, paragraphs 47 to 55 in the [OAIS Charter](#) approved by the Executive Director on 26 January 2018.

<sup>2</sup> Institute of Internal Auditors International Standards for The Professional Practice of Internal Auditing ([IIA Standards](#))

<sup>3</sup> Conference of International Investigators Uniform Principles and Guidelines for Investigations ([CII Principles and Guidelines](#))

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<p><b>Paragraph 48</b> The Director of OAIS is appointed by the Executive Director, for a fixed term of five years, renewable once, ensuring the avoidance of conflict of interest. He/she is barred from re-entry into UNFPA thereafter. The Oversight Advisory Committee is involved in the selection, intended removal and performance appraisal of the Director of OAIS. The Director of OAIS reports directly to the Executive Director.</p>	<p><b>Standard 1110</b> The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity</p>	
<p><b>Paragraph 49</b> The Director of OAIS has free and unrestricted access to 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.</p>	<p><b>Standard 1111</b> The chief audit executive must communicate and interact directly with the board.</p>	<p><b>Paragraph 23</b> For purposes of conducting an investigation, the Investigative Office shall have full and complete access to all relevant information, records, personnel, and property of the Organization, in accordance with the rules, policies and procedures of the Organization.</p> <p><b>Paragraph 24</b> To the extent provided by the Organization's rules, policies and procedures and relevant contracts, the Investigative Office shall have the authority to examine and copy the relevant books and records of projects, executing agencies, individuals, or firms participating or seeking to participate in Organization -financed activities or any other entities participating in the disbursement of Organization funds.</p>

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<p><b>Paragraph 50</b> The Director of OAIS and OAIS personnel must refrain from assessing operations for which they were previously responsible. They shall have no direct operational responsibility or authority over any of the activities that they review. They shall not develop nor install systems or procedures, prepare records or engage in any other activity which OAIS would normally audit or investigate.</p>	<p><b>Standard 1112</b> Where the chief audit executive has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity.</p>	
<p><b>Paragraph 51</b> The Director of OAIS and OAIS personnel must avoid being placed in situations which might create any conflict of interest that may impair their judgment on internal audit and investigation matters. OAIS personnel are required to declare to the Director of OAIS any potential and actual conflicts of interest or impediment to their independence in relation to any assigned activity, and accordingly recuse themselves from such participation.</p>	<p><b>Standard 1120</b> Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest.</p> <p><b>Standard 1130</b> If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties. The nature of the disclosure will depend upon the impairment.</p>	<p><b>Paragraph 3</b> The Investigative Office shall maintain objectivity, impartiality, and fairness throughout the investigative process and conduct its activities competently and with the highest levels of integrity. In particular, the Investigative Office shall perform its duties independently from those responsible for or involved in operational activities and from staff members liable to be Subject of investigations and shall also be free from improper influence and fear of retaliation.</p> <p><b>Paragraph 4</b> The staff of the Investigative Office shall disclose to a supervisor in a timely fashion any actual or potential conflicts of interest he or she may have in an investigation in which he or she is participating, and the supervisor shall take appropriate action to remedy the conflict.</p>
<b>Paragraph 52</b>	<b>Standard 1130</b>	

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<p>The Director of OAIS shall bring to the attention of the Oversight Advisory Committee any impairment to independence, objectivity and professionalism.</p>	<p>If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties. The nature of the disclosure will depend upon the impairment.</p>	
<p><b>Paragraph 53</b> Allegations of misconduct against the Executive Director of UNFPA cannot be reviewed or investigated by OAIS and shall be reported by the Director of OAIS to the Under Secretary General of the United Nations Office of Internal Oversight Services. OAIS shall extend any support necessary to the United Nations Office of Internal Oversight Services in dealing with such allegations.</p>	<p><b>Standard 1112</b> Where the chief audit executive has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity.</p>	<p><b>Paragraph 3</b> The Investigative Office shall maintain objectivity, impartiality, and fairness throughout the investigative process and conduct its activities competently and with the highest levels of integrity. In particular, the Investigative Office shall perform its duties independently from those responsible for or involved in operational activities and from staff members liable to be Subject of investigations and shall also be free from improper influence and fear of retaliation.</p> <p><b>Paragraph 24</b> The Investigative Office may consult and collaborate with other Organizations, international institutions, and other relevant parties to exchange ideas, practical experience, and insight on how best to address issues of mutual concern.</p> <p><b>Paragraph 26</b> The Investigative Office may provide assistance to and share information with other Investigative Offices</p>
<p><b>Paragraph 54</b> Allegations of misconduct against OAIS personnel shall be reported to the Executive Director who shall seek</p>	<p><b>Standard 1112</b> Where the chief audit executive has or is expected to have roles and/or responsibilities that fall outside</p>	<p><b>Paragraph 3</b> The Investigative Office shall maintain objectivity, impartiality, and fairness throughout the investigative process and conduct its</p>

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advice from the Oversight Advisory Committee. Such allegations cannot be reviewed or investigated by OAIS.	of internal auditing, safeguards must be in place to limit impairments to independence or objectivity.	<p>activities competently and with the highest levels of integrity. In particular, the Investigative Office shall perform its duties independently from those responsible for or involved in operational activities and from staff members liable to be subject of investigations and shall also be free from improper influence and fear of retaliation.</p> <p><b>Paragraph 5</b> Appropriate procedures shall be put in place to investigate allegations of Misconduct on the part of any staff member of an Investigative Office.</p>
<p><b>Paragraph 55</b> OAIS staff members have an obligation to annually file an accurate financial disclosure statement as set forth in the UNFPA policy on financial disclosure and declaration of interest.</p>	<p><b>Standard 1120</b> Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest.</p>	<p><b>Paragraph 4</b> The staff of the Investigative Office shall disclose to a supervisor in a timely fashion any actual or potential conflicts of interest he or she may have in an investigation in which he or she is participating, and the supervisor shall take appropriate action to remedy the conflict.</p>