



## **Annex 5:**

### **Update on oversight functions, 2024**

Progress in implementing the UNFPA strategic plan, 2022-2025

Report of the Executive Director

#### *Summary*

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.

## **A. Office of Audit and Investigation Services**

### **(a) 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,<sup>1</sup> and the Charter of the Office of Audit and Investigation Services.<sup>2</sup> 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 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 assurance, investigation, and advisory services in accordance with the OAIS mandate. OAIS enjoys operational independence in the performance of its duties<sup>3</sup> and has unrestricted access to the organization's records, personnel, and premises, as necessary, in its opinion, to perform its duties.<sup>4</sup> The Director of OAIS has free and unrestricted access to interact with the Executive Board, the Oversight Advisory Committee, the United Nations Board of Auditors, the Joint Inspection Unit, and any other entity having oversight or governance functions in relation to UNFPA. For all intents and purposes, these provisions ensure that OAIS is able to discharge its services and responsibilities without interference and that the essential conditions for its organizational independence are fulfilled, which is a key requirement for organizational independence under applicable professional standards.<sup>5</sup>

### **(b) 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. The annual report provides OAIS's opinion on the UNFPA governance, risk management, and internal control processes and is accompanied by a management response.

At the engagement level, the Director of OAIS issues internal audit reports to the Executive Director, with copies to the UNFPA Executive Committee, the auditee(s), the Oversight Advisory Committee, the United Nations Board of Auditors, and relevant UNFPA divisions or offices. 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 due process rights of the persons involved.

### **(c) Policies, rules, and regulations**

The OAIS mandate is based on the following:

1. The UNFPA Financial Regulations and Rules
2. The UNFPA Oversight Policy

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<sup>1</sup> See DP/FPA/2007/20.

<sup>2</sup> Approved on 1 August 2023.

<sup>3</sup> UNFPA Financial Regulation 17.1. See also chapter IV, H ("Independence") of the UNFPA Oversight Policy.

<sup>4</sup> UNFPA Financial Rule 117.2.

<sup>5</sup> Principle 7 (Positioned Independently), Standard 7.1 (Organizational Independence) of the Global Internal Audit Standards.

3. The UNFPA Accountability Framework (DP/FPA/2007/20)
4. The Charter of the Office of Audit and Investigation Services (2023)

**(d) 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 of Internal Audit Services (UN-RIAS)<sup>6</sup> and Representatives of Internal Audit Services (RIAS).<sup>7</sup> Further, OAIS coordinates its annual workplans and engagement scheduling with the United Nations Board of Auditors to maximize audit coverage and avoid duplication of effort. Finally, OAIS works closely with the Independent Evaluation Office to maximize assurance coverage.

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.

**(e) Structure and budget**

OAIS is led by a Director at the D2 level. As of 31 December 2024, OAIS had 30 approved fixed-term appointment posts, all based at the UNFPA headquarters in New York: 4 in the Office of the Director, 13 in the Internal Audit Branch, and 13 in the Investigation Branch. The OAIS staff complement was augmented by consultants hired at various points during the year as follows: two in the Directorate; 19 in the Internal Audit Branch; and 21 in the Investigation Branch. Additionally, OAIS made use of professional services firms in conducting its internal audit and investigations work in 2024.

The budget available to fund OAIS activities in 2024 was \$12.6 million (2023: \$12.0 million), inclusive of \$2.7 million carried forward from unspent budget balances in 2022.

## **B. Independent Evaluation Office**

**(a) Mandate, purpose, and core functions**

The Independent Evaluation Office (IEO) is responsible for the evaluation function, and the Director reports to the Executive Board and is independent of UNFPA's operational and decision-making functions. The IEO Director has unrestricted access to, and interacts directly with, the Executive Director, the Oversight Advisory Committee, the Joint Inspection Unit, and any other entity having any oversight or governance function in UNFPA. IEO has the authority to commission evaluations and determine their scope, approach, and methodology. Evaluators contracted to conduct evaluations are independent, impartial, and free from undue influence. They are required to possess relevant technical expertise and must not have been directly involved in setting, formulation, implementation, or management of the policies and programmes under evaluation, ensuring credibility, integrity and absence of conflicts of interest in the evaluation process. Management cannot impose restrictions on the language or content of evaluation reports. IEO engages diverse evaluation teams, representing a gender balance and geographic diversity.

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 nurturing an evaluation culture. These principles also align with the United Nations Evaluation Group (UNEG) Norms and Standards for Evaluation

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<sup>6</sup> 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.

<sup>7</sup> 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 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.

The purpose of evaluation is to: (i) enhance oversight and accountability to stakeholders by assessing progress towards results and resource use; (ii) support evidence-based decision-making to inform development, humanitarian response, and peace-responsive programming; (iii) promote organizational learning by identifying what works, what does not, for whom, under what circumstances, and why; and (iv) empower community, national and regional stakeholders. Evaluations provide critical insights to advance the three transformative results, accelerate the implementation of the Programme of Action of the International Conference on Population and Development (ICPD), and support the achievement of the Sustainable Development Goals.

IEO has various core functions. These include: (i) preparing, reviewing and updating the UNFPA Evaluation Policy; (ii) developing the UNFPA Multi-Year Costed Evaluation Plan for centralized and decentralized programme-level evaluations; (iii) reporting on the performance of the independent evaluation function at UNFPA to the Executive Board; (iv) determining and managing the resources required for centralized evaluations and the implementation of the IEO workplan; (v) commissioning or conducting centralized evaluations and selected decentralized evaluations, particularly humanitarian evaluations; (vi) strengthening the decentralized evaluation function, including through developing methodological guidance, providing internal capacity development and quality-assuring costed evaluation plans of decentralized business units; (vii) disseminating the results of centralized evaluations and promoting their use to inform decision-making; (viii) setting evaluation standards and criteria; and (ix) maintaining the evaluation quality assessment and assurance system at UNFPA. IEO also promotes joint, inter-agency, and system-wide evaluations, national ownership and leadership in evaluations, youth engagement, and national evaluation capacity development. It plans and provides the necessary training for UNFPA staff on issues related to the Evaluation Policy and provides technical guidance and support to business units managing decentralized evaluations. In addition, it disseminates knowledge generated by evaluations through various channels, maintains a publicly accessible repository of evaluations, and engages in partnerships with professional evaluation networks.

#### **(b) Reporting requirements**

The implementation status of the Evaluation Policy is reported by the IEO Director 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 in the June annual session.

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

[Annual report on the evaluation function 2023](#)

#### **(c) Policies, rules, and regulations**

IEO's mandate is based on the [UNFPA Evaluation Policy \(2024\)](#), the [UNFPA Oversight Policy](#), and the UNFPA Accountability Framework.<sup>8</sup> The policy is aligned with the Charter of the United Nations, the Convention on the Elimination of All Forms of Discrimination Against Women, the Convention on the Rights of Persons with Disabilities, humanitarian principles, and the 2030 Agenda for Sustainable Development. It also includes a commitment to integrate human rights, disability inclusion, and gender equality in evaluation. The policy provides a framework for the delivery of independent, credible, and useful evaluative evidence to catalyze the 2030 Agenda for Sustainable Development and the Programme of Action of the International Conference on Population and Development (ICPD), and meets the requirements of the Quadrennial Comprehensive Policy Review. Furthermore, the Evaluation Policy supports national evaluation capacity development, aligned with United Nations General Assembly resolution 69/237, and is guided by the UNEG Norms and Standards and international good practice for evaluation. These norms and standards ensure independence, impartiality, credibility, utility, and stakeholder engagement in transparent and ethical evaluation processes.

#### **(d) Working relationships and partnerships**

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<sup>8</sup> See DP/FPA/2007/20.

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 actively engages with the United Nations Sustainable Development Group's system-wide evaluation office to promote and realize system-wide evaluations and closely collaborates with the evaluation functions of other United Nations organizations in the context of joint evaluations, inter-agency humanitarian evaluations, and UNEG.

UNFPA maintains partnerships to advance the implementation of the Evaluation Policy, including with the United Nations Sustainable Development Group's system-wide evaluation office, other United Nations organizations, international financial institutions, national governments, evaluation associations, non-governmental organizations, foundations, and academic institutions.

All UNFPA business units have complementary and distinct roles and responsibilities in strengthening the evaluation culture. Working together in a systemic manner, business units contribute to a coherent and effective evaluation function.

**(e) Structure**

In 2024, IEO expanded its staff size to 12 approved posts: one general service position, 10 professional staff, and the Director. To strengthen the humanitarian evaluation team, IEO recruited a new humanitarian evaluation specialist at the P4 level. An evaluation advisor continued to be seconded to the SWEO to support its consolidation. At the regional level, UNFPA has six regional planning, monitoring, and evaluation advisors at the P5 level.

The total IEO budget for 2024 was US\$5,112,448; this includes US\$3,391,634 allocated for posts and capacity development and US\$1,720,814 for operations and related operational costs.

**C. Ethics Office**

**(a) Mandate, purpose, and core functions**

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.

**(b) Reporting requirements**

The Office has operational independence and reports administratively 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. In accordance with Executive Board Decisions, the Executive Board of UNDP/UNFPA/UNOPS has requested that ethics be added as a recurring item for decision at their annual sessions and for ethics to directly submit an annual report on its activities to the Executive Board. The Ethics Office also has an informal session with the Executive Board members prior to the annual session.

**(c) Policies, rules, and regulations**

The Office advances its programme across the 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.

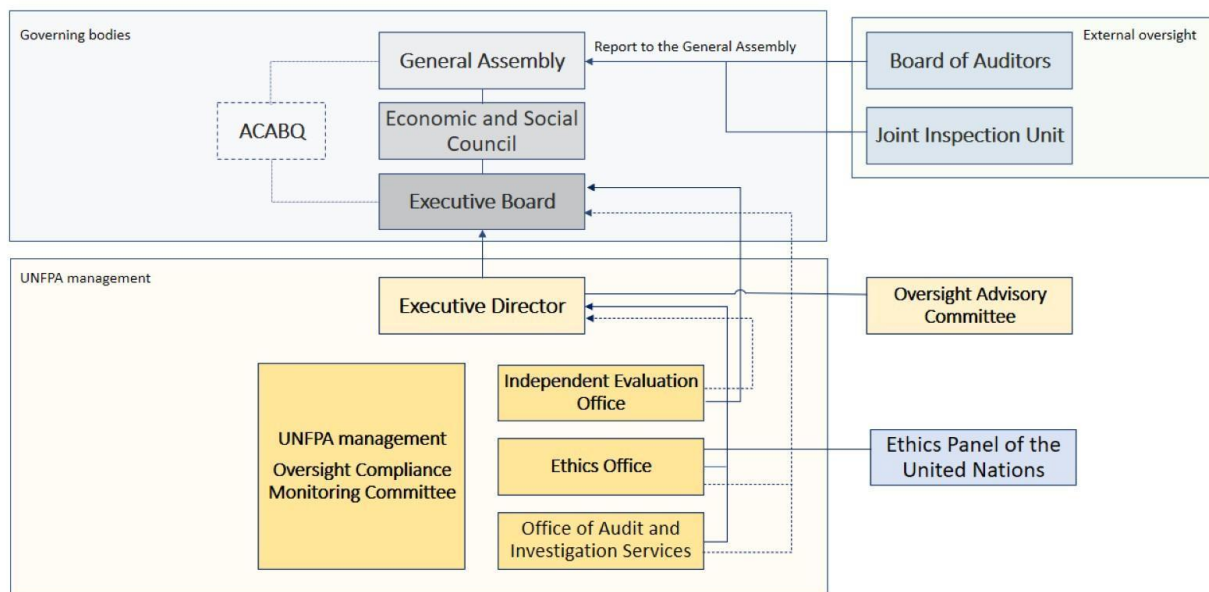
**(d) Working relationships and partnerships**

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.

**(e) 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 total budget of the Ethics Office for 2024 was \$1,011,274.04

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.