

A young child with a joyful expression is the central focus. They are wearing a light blue knitted hat and a white, textured winter jacket. In their arms, they hold a large, brown teddy bear. An adult's hand is visible, holding the child's hand, suggesting they are walking together. The background is slightly blurred, showing what appears to be a blue sign with some text and a building. The overall scene is bright and positive.

OFFICE OF INTERNAL AUDIT AND INVESTIGATIONS

2023 Annual Report

Stephen Zimmermann, Director, OIAI

UNICEF Executive Board
Informal briefing – 23 May 2024
Item 12: UNICEF Office of Internal Audit and Investigations
2023 annual report to the Executive Board
Reference document: E/ICEF/2024/AB/L.3 and Add. 1

2023 Highlights



- Extensive **assurance work**
- Growing **investigative caseload**
- Further **decentralization**
- Increasing **donor requests**
- Improved **data analytics**
- New **budgeting model**

OIAI confirms:

- Independence and absence of management interference
- Compliance with professional standards
- Participation in professional networks
- Effective use of resources
- Compliance with Executive Board decision on public disclosure
- Provision of an annual opinion



Annual Opinion

“Based on the scope of work undertaken in 2023, nothing came to the attention of the Office that would lead it to believe that the UNICEF governance, risk management and control processes were not adequate and effective to achieve the organization’s objectives.”

Basis for Opinion

- ✓ Confidence in audit workplan
- ✓ Results of internal audits
- ✓ Non-discovery of material deficiencies
- ✓ Implementation rate of agreed actions

Internal Audit Overview

25 reports issued

↳ **19** country office - **5** thematic - **1** advisory



- **63%** of reports resulted in an overall satisfactory rating
- **25%** of agreed actions rated as “high-priority”
- **87%** of 2022 agreed actions implemented; only 1 older than 18 months

Internal Audit Issues and Coverage

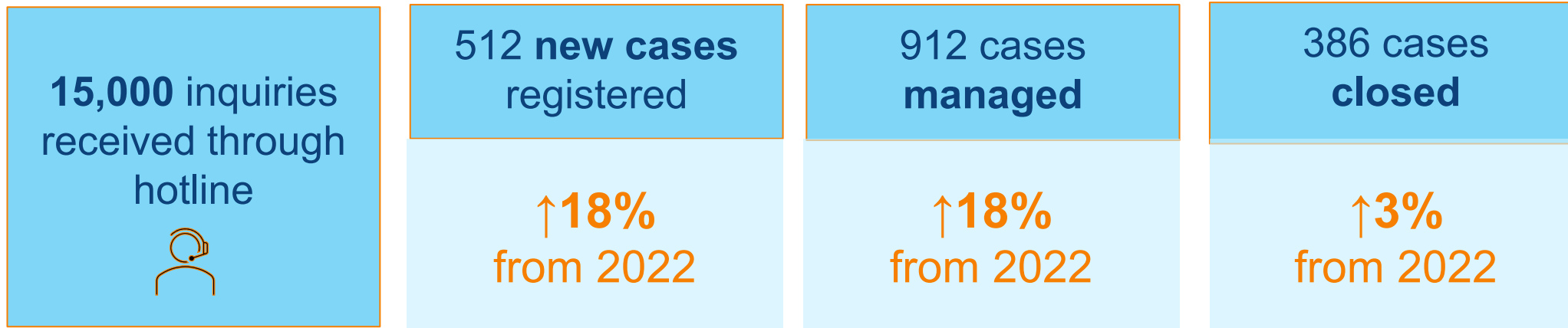
Country Office Observations by Category



THEMATIC AUDITS

- **UNICEF regulatory framework**
- **Performance Management and Career Development**
- **Hosting of global partnerships by UNICEF**
- **Public Partnerships Division**
- **Financing of fundraising activities: World Bank Bond**

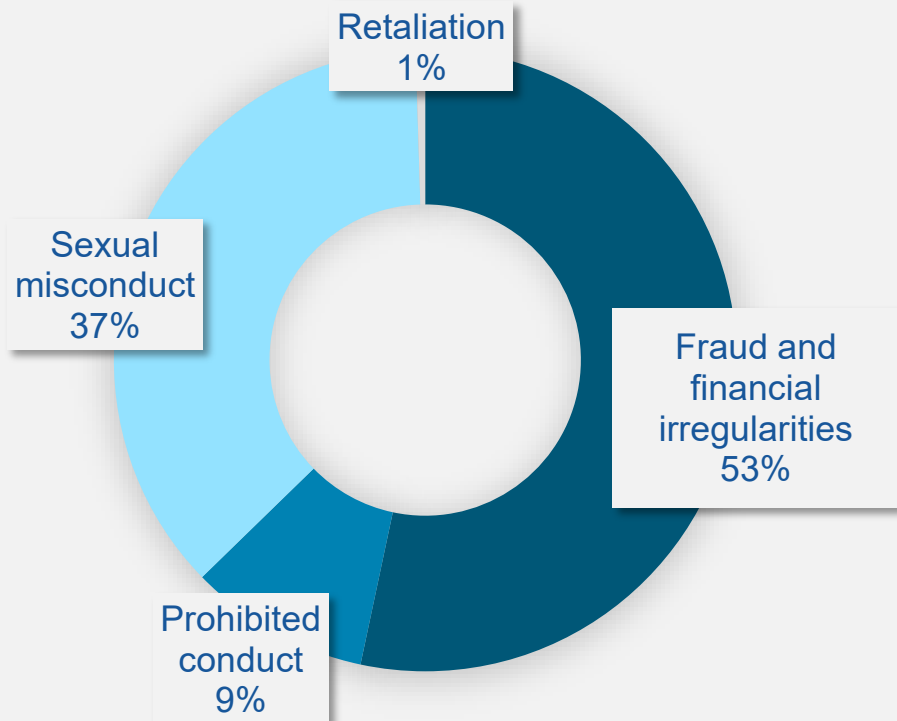
Investigations Overview



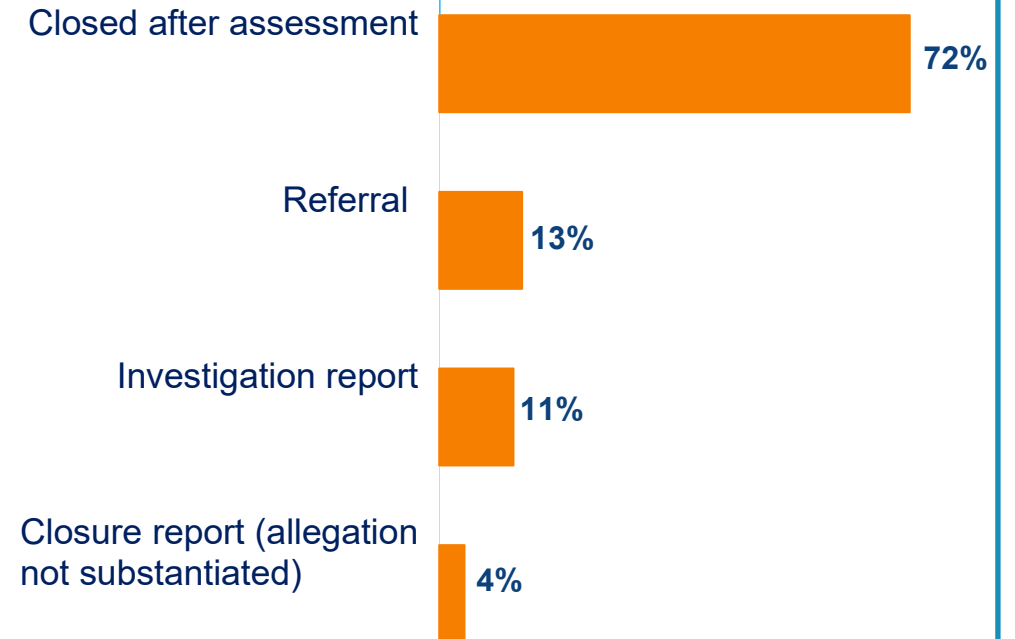
- **Non-case-specific activities** include donor engagement and reporting, contribution to policy initiatives, expanded outreach and training for UNICEF staff and partners, developing practical guidance on responding to fraud and corruption, and the proactive review of risks in the supply function in the Afghanistan country office.

Investigations Results 2023

New Cases: Types Of Allegations



Disposition of cases



ROADMAP FOR 2024



- ❖ External quality assurance review of internal audit function
- ❖ Cross-cutting audit reports
- ❖ Focus on fraud and corruption
- ❖ Strive for increased efficiency in managing donor demands
- ❖ Use of alternative conflict resolution mechanisms where investigations are not necessary

A young girl with dark skin and her hair styled in braids adorned with colorful beads and flowers. She is wearing a blue and white checkered dress and a light blue backpack. The backpack features the UNICEF logo and the text "unicef" and "Tous les enfants, filles et garçons à l'école". She is standing in front of a building with grey stone walls and a window with a metal grille. A large blue banner with the text "Thank you" is overlaid on the left side of the image.

Thank you