

Update on the status of implementation of the recommendations in the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations

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Item 8: Update on the status of implementation of the recommendations in the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations

Reference document: E/ICEF/2023/AB/L.7

Background

- The Executive Board requested the UNICEF Director of OIAI to provide, during the second regular session of 2022, an assessment of the independence of the Office - **Decision 2022/15**
- The assessment yielded eight recommendations (suggestions and pathways) - **E/ICEF/2022/26**; of which **five have been implemented to date**.
- The Executive Board subsequently requested an update on management actions to implement the recommended suggestions and pathways - **Decision 2023/13**



Recommendations: Implemented (I/II)

- **Communication with the Executive Board:** OIAI has adequate authority in line with its Charter. Two closed briefings have been undertaken since the assessment decision, in August 2022 and May 2023.
- **Consult Executive Board on changes in the employment status of the Director of OIAI:** Management provides updates to the Executive Board on changes in the employment status of the Director of OIAI.
- **Provide the budget needed by the Office to effectively implement its mandate:** Management remains committed to meeting the resource needs of OIAI to effectively implement its mandate and will continue to work with the Office to ensure that it is adequately resourced.



Recommendations: Implemented (II/II)

- **Key policy changes do not affect OIAI ability to maintain business continuity and its independence:** Management has implemented a procedure on policy changes requiring internal consultations including with OIAI, to ensure that policy changes do not impact OIAI ability to maintain business continuity and independence, among others.
- **Ensure the UNICEF policy framework adequately protects OIAI ability to independently determine which cases it will consider for investigation:** The functions and independence of OIAI are enshrined in its Charter and the UNICEF Financial Regulations and Rules. OIAI has the authority, as specified in paragraph 31 of its Charter, to independently decide on cases to investigate.



Recommendations: Ongoing

Communication from the Executive Board with respect to its expectations for risk management

UNICEF Chief Risk Officer will update the Executive Board, giving it the opportunity to provide expectations for risk management and risk appetite for UNICEF, as well as links between risk management and oversight activities.

Requests from donors for specific assurance activities and information on investigations

OIAI, along with the relevant UNICEF divisions/offices, is consulting with donors to set reasonable expectations concerning their requests for information related to investigations and audits, that does not compromise the independence of the office.

Use of alternative dispute resolution mechanisms to address interpersonal conflict and behavioural issues in lieu of investigations

Continuing its efforts, Management has invested in strengthening human resources capacity to guide staff and managers on issues requiring escalation. Further plans include training of more than 4,400 line managers on management, including conflict resolution.

Thank you.

