

1946 2021



Reimagine the future
for every child

Office of Internal Audit and Investigations (OIAI)

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UNICEF Executive Board – 2021 annual session (1–4 June 2021)

Item 10: UNICEF Office of Internal Audit and Investigations 2020 annual report to the Executive Board

Reference documents: [E/ICEF/2021/AB/L.3](#) and [Add.1](#)

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COVID-19: Challenges and Opportunities

- Mid-year revision of 2020 annual workplan
- Transitioned to fully remote audits and investigations
- Increased use of forensic audits, data analytics and open-source intelligence
- Increased advisory work
- Contributed to organizational risk management, including COVAX

OIAI Confirms:



- Independence and absence of management interference
- Compliance with professional standards
- Advancement of restructuring and decentralization plans
- Audit coverage gap continues
- Revised OIAI Charter presented to Executive Board for decision, replacing May 2012 Charter

Annual Opinion

In line with Executive Board decision 2015/11 and based on the scope of work undertaken in 2020, the UNICEF framework of governance, risk management and controls **was generally adequate and effective**.

BASIS FOR OPINION

- Independent risk-based work planning and prioritization based on available resources
- 94 per cent of the audit reports resulted in an overall satisfactory rating
- Satisfactory implementation rate of agreed actions
- Non-discovery of material deficiencies in the overall organization framework of governance, risk management and control

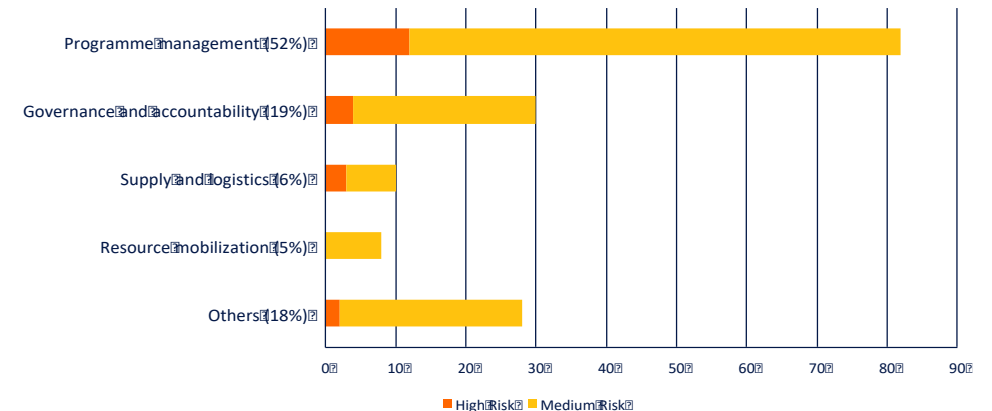


- 23 reports: 19 audits (17 Country offices, 1 thematic on HACT, 1 Joint UN audit) and 4 advisories (including Accountability Framework)
- Country offices audited constituted 29% of UNICEF 2020 planned programme expenditures

- 13% 'high-priority' agreed actions

- 15 agreed actions older than 18
- 74% of 2019 agreed actions implemented

FOCUS OF COUNTRY OFFICE AUDIT OBSERVATIONS



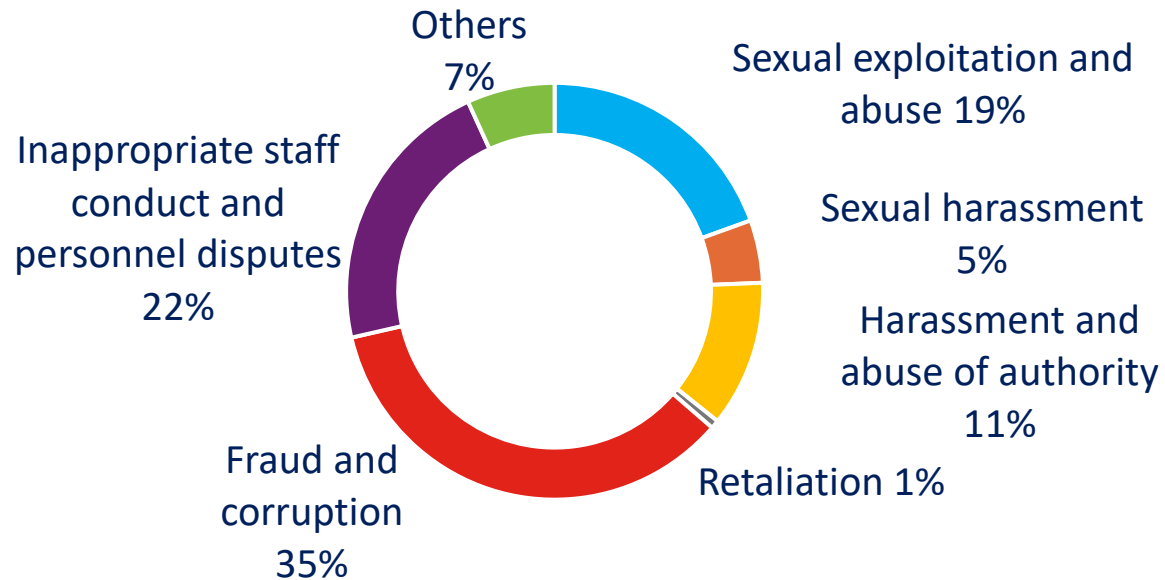
Investigation Overview

520 investigations cases managed in 2020, representing a 4 per cent increase compared to 2019

NEW CASES IN 2020

308 allegations received in 2020
15% decline over 2019

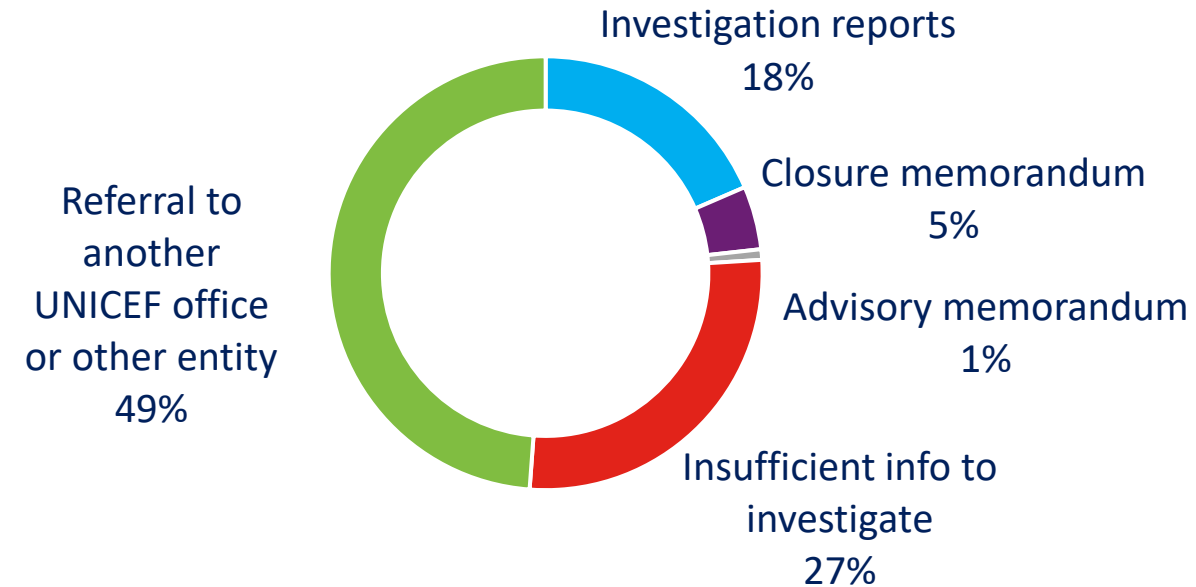
Distribution of 2020 case intake



CASES CLOSED IN 2020

254 cases closed (12% lower than 2019)
75% cases closed within 9 months

Disposition of closed cases



OIAI 2021 Revised Charter

- Revised OIAI Charter presented to Executive Board for decision, replacing May 2012 Charter
- Clarifies mandates in areas of audit, consulting and investigations
- Considers recent recommendations of the Joint Inspection Unit and United Nations Board of Auditors
- Strengthens provisions on independence and accountability of OIAI and its staff, including on risk-based auditing and conflicts of interest
- Addresses cooperation and information exchange with other oversight entities
- Enables proactive investigations, which is critical in areas of operations susceptible to fraud and corruption

The UNICEF logo is positioned on the right side of the slide, enclosed within a light blue circular graphic. It features the word "unicef" in a lowercase, sans-serif font, followed by the United Nations emblem (a globe with a mother and child). Below the emblem, the tagline "for every child" is written in a smaller, lowercase, sans-serif font.

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2022-2025 OIAI Strategy and Resources

INTERNAL AUDIT

Agent of Change and Trusted Adviser



INVESTIGATIONS

Trustee for Integrity



KEY ACCELERATOR — DATA ANALYTICS

Information Dashboards (2021)



Risk Intelligence (2022-2023)



Predictive modelling (2024-2025)



ADDITIONAL RESOURCES FOR IMPLEMENTATION OF 2022-2025 STRATEGY

Additional Posts

- 10 Internal Auditors
- 1 PSEA Investigator
- 1 Data Scientist

Non-Post Budget

- Surge & Expert Capacity
- Staff Training
- Technology

Separate Budget for Audit Advisory Committee

Anticipated results

- ★ Increased assurance and reduced coverage gap
- ★ Increased advisory services
- ★ Catalyst for organizational smart risk-taking
- ★ Use data analytics for better risk intelligence
- ★ Increased donor confidence

Thank you.