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SECRETARIAT

ST/SGB/Organization
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ORGANIZATION MANUAL

SECTION P (V)

**A description of the
functions and organization of**

THE INTERNAL AUDIT DIVISION

SECRETARY-GENERAL'S BULLETIN

81-37376

This manual is being revised in accordance with the provisions of the bulletin ST/SGB/170 of 29 December 1978. Information on the current status of a particular section of the manual may be obtained by telephoning ext. 8084.

SECRETARY-GENERAL'S BULLETIN

To: Members of the staff

Subject: INTERNAL AUDIT DIVISION

This bulletin describes the function of the Internal Audit Division as of 1 November 1981. The organizational nomenclature supersedes that given in the annex to the bulletin ST/SGB/170 of 29 December 1978. Document ST/SGB/Organization, section P (V), issued in January 1974, is hereby superseded.

Kurt WALDHEIM
Secretary-General

INTERNAL AUDIT DIVISION

Functions

Serves as the independent audit and systems appraisal staff for the administrative and financial operations of the United Nations at Headquarters and overseas offices, including the United Nations Industrial Development Organization, the United Nations Environment Programme, the United Nations Centre for Human Settlements (Habitat), the International Trade Centre, the Office of the United Nations High Commissioner for Refugees, the United Nations University and the United Nations Institute for Training and Research;

Determines that financial transactions are in compliance with General Assembly resolutions, Financial and Staff Regulations and Rules and administrative issuances; that systems of internal control are effective and efficient to ensure the protection of the Organization's assets; that financial records are accurate and that financial statements present fairly the financial position of the activity; and that resources are employed economically and effectively and are producing the programme output for which they were appropriated;

Develops the strategy, work plans and procedures necessary to ensure that the audit fulfills the general purposes and conforms to professional standards;

Organizes teams from audit staff located at New York, Geneva and Nairobi to respond rapidly and effectively to the needs of management for audit and systems appraisal;

Co-ordinates the activities of the Division with the Board of Auditors of the United Nations, the Administrative Management Service and the Joint Inspection Unit to ensure adequate audit coverage and the implementation of their respective recommendations and to minimize duplication of effort;

Maintains a close working relationship with senior officials in the Secretariat and the other internal audit services of the United Nations system.

INTERNAL AUDIT DIVISION

