**Executive Board of the
United Nations Entity
for Gender Equality and the
Empowerment of Women**

Distr.: General
11 April 2025

Original: English

Annual Session of 2025
17–19 June 2025
Item 4 of the provisional agenda
Audit and investigation matters

Report on internal audit and investigation activities for the period from 1 January to 31 December 2024

Summary

The Independent Evaluation, Audit and Investigation Services (IEAIS) of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) submits this annual report on internal audit and investigation activities for the period from 1 January to 31 December 2024.

As requested by the Executive Board in its decision 2015/4, and in relation to internal audit activities, this report includes: (a) an opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the Entity's framework of governance, risk management and control; (b) a concise summary of work and the criteria that support the opinion; (c) a statement of conformance with the internal audit standards being adhered to; and (d) a view on whether resourcing of the function is appropriate, sufficient and effectively deployed to achieve the desired internal audit and investigation coverage. The report also provides an update on the status of management implementation of internal audit recommendations.

The Executive Board may wish to: (a) take note of the report and related annexes on internal audit and investigation activities for the period from 1 January to 31 December 2024; (b) take note of the Advisory Committee on Oversight's annual report; and (c) take note of the management response to these two reports.

Please recycle

I. Overview

1.   This report provides the Executive Board with a summary of the internal audit activities conducted in 2024 by the Internal Audit Service (IAS) of the Independent Evaluation, Audit and Investigation Services (IEAIS). It also provides a summary of investigation activity conducted by the Office of Internal Oversight Services of the United Nations (OIOS) for UN-Women and by the Internal Investigation Function of UN-Women.

2.   IEAIS confirms that in 2024 it was independent in determining the scope of its activities, performing its work and communicating its results. OIOS, being an external service provider for investigations, shares the same independence.

3.   In 2024, IAS conducted work on 17 internal audit and advisory engagements, with 11 final reports issued by 19 February 2025. Nine of the 11 reports issued were assurance type engagements with overall ratings provided by IAS on the audited entities/processes. Five entities/processes were assessed as *satisfactory*, and four were assessed as *some improvement needed*.

4.   Management continued to implement actions to address internal audit recommendations. IAS intensively followed up with management to receive progress updates and to review outstanding audit recommendations for continued relevance. As a result of IAS and management's actions, the percentage of long-outstanding recommendations decreased in 2024.

5.   In 2024, UN-Women launched a hybrid investigation model to enhance the sustainability and effectiveness of UN-Women's investigation services through the creation of UN-Women's Internal Investigation Function (IIF). Together with OIOS as the external service provider, IIF has the mandate to investigate allegations of possible misconduct in UN-Women.

6.   Seventy-six new allegations were registered in 2024 compared to 63 new allegations in 2023. Nine investigations were completed in 2024.

7.   In 2024, IAS received sufficient resources to carry out its internal audit plan. The Chief, IAS position has been vacant since August 2024; the newly appointed Chief will take up the position in May 2025. UN-Women compensates OIOS for its investigation services with the effective payment of two investigator position plus ancillary costs. UN-Women's IIF was funded by temporary resources in 2024. In line with Executive Board decision 2024/5 encouraging UN-Women to ensure sustainable and long-term investigation funding, IEAIS proposes, at a minimum, that the current temporary IIF investigation positions are included as fixed-term positions in the 2026–2027 Integrated Budget.

II. Mandate of the Internal Audit Service

8.   In accordance with the UN-Women Financial Regulations and Rules (UNW/2012/6/Rev.1), IEAIS and IAS Charters (see **Annex III – IEAIS and IAS Charters**) and following the International Professional Practices Framework promulgated by the Institute of Internal Auditors Inc., IAS provides independent and objective assurance and advisory services designed to add value and improve the effectiveness and efficiency of UN-Women's work. IAS' primary objective is to assess whether UN-Women's governance, risk management and internal controls are adequate, effective and functioning as intended to meet the Entity's strategic and organizational objectives.

9.   The UN-Women Executive Director receives independent advice on the effectiveness of the Entity's oversight functions, including internal audit and investigation, from the Advisory Committee on Oversight comprised of senior professionals who are fully external to UN-Women.

III.   Opinion (*decision 2015/4, point a*)

A.   Basis of opinion

10.   UN-Women management is responsible for adequately designing and effectively maintaining governance, risk management and control processes to ensure that UN-Women's objectives are achieved. IAS is responsible for independently assessing the adequacy and effectiveness of these systems and processes based on implementation of its annual risk-based audit plan; the advisory services rendered in 2024; and the progress made by management in addressing internal audit and advisory recommendations. A concise summary of the work that supports this opinion is provided in Section IV.

B.   Exclusions

11.   The opinion does not cover processes and activities outsourced to UN system organizations or some commercial third-party providers such as:

(a)   Various global and some local HR management activities and services depending on the agreements in place.

(b)   Staff, service contract holders and UN volunteers' payroll preparation and payment.

(c)   Global and local bank payments.

(d)   Treasury and investment management.

(e)   ERP hosting and management (Quantum).

(f)   Firewall and vulnerability management, infrastructure maintenance and website hosting.

(g)   Local IT services provided in Country Offices as part of shared premises or shared back-office functions.

(h)   Other shared services provided by UN agencies based on arrangements at headquarters or globally, or in the field and depending on the local Service Level Agreements in place.

12.   For such outsourced services, UN-Women management should seek assurance that its processes, activities and assets are adequately managed. In 2021, IAS conducted an internal audit on outsourced services. Management highlighted that implementation of the audit recommendations was contingent upon adequate resources. In 2024 the Department of Management and Administration (DMA) initiated work in this area.

13.   IAS expects the oversight providers of the primary UN system entity to cover the governance, risk management and control of the outsourced service through the execution of their audit plans. In the case of local Service Level Agreements, IAS seeks to assess their effectiveness, relevant governance, risk management and controls in the context of its risk-based Country Office audits.

C. Scope limitations

14. IAS noted a few instances where it did not review all Quantum ERP-related reports and related controls, particularly as they related to 2023, as some tools and processes were still under development when some 2024 audits were conducted. However, these limitations do not affect IAS' ability to render its 2024 overall opinion.

D. Overall opinion

15. Based on the sources of evidence described in Section IV, including IAS' risk-based audit plan; the results of related IAS audit and advisory work performed in 2024; and the status of management efforts to implement audit recommendations from this and prior years' reports, IAS' overall opinion is that UN-Women's governance, risk management and control processes were, in aggregate, **satisfactory**, with some improvement needed.

16. IAS notes the continuing maturity of UN-Women's corporate governance and risk management processes during 2024. Advancements in the interactive Transparency Portal make UN-Women's results and resources data visible to partners and the general public. During 2024, the comprehensive Quarterly Business Review process continued in headquarters and Regional Offices.

17. IAS identified the following overarching areas for management attention:

(a) The Entity's second line in, terms of management oversight by business process owners and Regional Offices, is improving but continues to need enhancement.

(b) Technical capacity should be made available at the decentralized level to advance UN-Women's strategic priorities and to ensure management oversight.

(c) The Statement of Internal Controls process should be finalized to demonstrate management accountability and responsibility for risk management and internal controls.

(d) Cybersecurity and data governance risks must continue to be monitored and addressed.

18. IAS notes that management's pivot to regions and countries initiative aims to shift UN-Women's business model and culture to enhanced support to Country and Regional Offices. Given the expected pressures on funding, IAS welcomes management's indications that this initiative should contribute to cost savings. IAS encourages UN-Women to continue to focus on process efficiency and value-for-money, to maximize available resources for delivering results for all women and girls.

IV. Summary of work and criteria for the opinion
(*decision 2015/4, point b*)

19. To formulate its opinion, IAS considered sources of evidence, such as: (a) development of its 2024 risk-based internal audit plan approved by the Executive Director after review by the Advisory Committee on Oversight and the plan's implementation; (b) individual audit and advisory engagement results and ratings; (c) progress made by management on implementing actions to address audit and advisory recommendations; (d) knowledge stemming from IAS' participation as an observer in internal governance meetings/forums; (e) issues with control deficiencies noted from investigation reports in 2024; and (f) work conducted by the United Nations Board of Auditors. IAS also relies on management to proactively identify and

communicate to IAS known instances of materialized risks, potential control failures, irregularities, or regulatory non-compliance that could be material to governance or the control environment.

A. Risk-based audit plan for 2024

20.   In line with professional standards, the internal audit and advisory services carried out by IAS provide assurance on the effectiveness of governance and management actions to identify and manage key risks to the achievement of UN-Women's objectives.

21.   IAS continued to refine its audit universe and extend its audit coverage of key risk areas, including Country Offices, cross-cutting functions and business processes. In refining its audit universe and related audit plan, IAS aligns its plan with the UN-Women Strategic Plan and considers (a) corporate risk management and feedback from business process owners and Country and Regional Office management, including that related to information systems, technology and anti-fraud measures; and (b) the internal control framework, including the roles and responsibilities of risk owners (first line) and the monitoring and oversight role of business process owners and Regional Offices (second line). IAS coordinates implementation of its audit plan with other assurance providers in the third line to avoid duplication of work and to expand its coverage.

22.   An annual audit plan cannot cover every risk, business process, organizational unit or office within UN-Women. Therefore, IAS selected its audit and advisory engagements in 2024 from its comprehensive risk assessment of organizational units, offices and business processes and the availability of resources to cover those risks based on risk ratings and professional judgment. As such, there are inherent limitations in IAS' ability to express a comprehensive opinion on the overall governance, risk management and control processes with regard to UN-Women's strategic, financial, operational or compliance objectives.

B. Individual audit engagement results and ratings

23.   In 2024, IAS conducted work on 17 internal audit and advisory engagements, with 11 final reports issued by 19 February 2025. Nine of the 11 reports issued were assurance type engagements with overall ratings to the audited entities or processes assigned as follows:

- Five entities/processes were assessed as *satisfactory*, meaning that the assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.

- Four were assessed as *some improvement needed*, meaning that the assessed governance, risk management practices and controls were generally established and functioning but needed some improvement.

24.   Details on recurrent and significant findings identified in IAS' 2024 internal audit and advisory work are summarized in Section IX.

C. Progress made by management in implementing actions to address internal audit recommendations

25.   Management continued to implement actions to address internal audit recommendations. IAS intensively followed up with management to receive progress

updates and to review outstanding audit recommendations for continued relevance. As a result of IAS and management's actions, the percentage of long-outstanding recommendations fell in 2024. See Section VIII for more information.

26. The current corporate indicator measures the percentage of long-outstanding internal audit recommendations. As of 31 December 2024, 3 per cent of all outstanding internal audit recommendations were long-outstanding recommendations, which was an improvement from the end of 2023 (11 per cent) and within the corporate target (not to exceed 14 per cent).

V. Statement of independence and conformance to internal audit standards (*decision 2015/4, point c*)

27. The IAS Charter requires the Director, IEAIS, to confirm to the Executive Board, at least annually, the independence of the internal audit and investigation functions, and whether there have been any scope or resource limitations. Throughout 2024, IEAIS continued to be operationally independent of UN-Women management and exercised freedom in determining the scope of its work in accordance with applicable international and generally accepted standards. OIOS, being an external service provider for investigations, shares the same independence.

28. IAS is highly committed to carrying out its work with the highest standards of professionalism and efficiency. In this regard, during 2024, IAS continued to generally conform with the International Professional Practices Framework of the Institute of Internal Auditors Inc. IAS made progress in implementing recommendations from the External Quality Assessment conducted in 2023, which have been embedded into the IAS Quality Assurance and Improvement Programme, and regularly reported to the Advisory Committee on Oversight.

29. Of the six opportunities for enhancement arising from the External Quality Assessment, IAS has already completed three, partially completed one and is making progress on the remaining two recommendations. The ongoing areas of improvement include taking advantage of advanced and innovative approaches to using technology; using maturity assessment principles to advance the IAS Quality Assurance and Improvement Programme; and using assurance mapping to identify all the second-line functions to be included in the audit universe and reviewed on a periodic basis. One of the completed recommendations covered the annual assessment of IAS against IEAIS and IAS Charters and its reporting to the Executive Board, which is available in Annex III. This was completed in 2024 and continues to be updated at least annually. IAS is currently undertaking the assurance mapping engagement, which will be completed in 2025.

VI. Resource allocation and deployment (*decision 2015/4, point d*)

30. Executive Board decision No. 2015/4 requires that IAS indicate whether, in its view, resourcing of the internal audit and investigation functions is appropriate, sufficient and effectively deployed to achieve the desired audit and investigation coverage.

31. During 2024, IAS received adequate resources to implement the activities in its 2024 audit plan. Financial resources were deployed in line with the IAS plan and UN-Women rules and policies. IAS staffing was fully funded with five approved posts: one P-5 (Chief),[1] two P-4 and two P-3 posts. IAS is positioned within IEAIS,

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[1] The post has been vacant since August 2024 with the new Chief expected in May 2025.

which is led by a Director and supported by two Administrative Associates. In 2024, IAS received US$ 480,000 for non-staff expenditure.

32.   In March 2024, the Memorandum of Understanding between OIOS and UN-Women was updated to reflect a hybrid model of investigation services. In line with the updated Memorandum of Understanding, UN-Women compensates OIOS for the effective cost of a P4 and P3 investigator plus ancillary costs. In 2024, UN-Women paid OIOS US$ 151,793 in cost recovery for previous cases, and US$ 229,390 under the updated Memorandum of Understanding. The IEAIS budget is not impacted by payments to OIOS.

33.   In 2024, IEAIS benefitted from two temporary investigator positions (P4 and P2) and US$ 125,000 to support the Director, IEAIS, in carrying out the role of Responsible Official for investigation services and for implementing the Internal Investigation Function (IIF), enabling IEAIS to carry out its investigation function responsibilities. IEAIS has received the same temporary resources for its investigation function in 2025. In line with Executive Board decision 2024/5 encouraging UN-Women to ensure sustainable and long-term investigation funding, IEAIS proposes, at a minimum, that the current temporary IIF investigation positions are included as fixed-term positions in the 2026–2027 Integrated Budget.

VII.   Implementation of the 2024 audit plan

A.   Risk-based audit planning and completion of the annual workplan

34.   The IAS risk-based audit strategy is aligned with UN-Women's Strategic Plan for 2022–2025 and IAS operationalized its strategy through its 2024 audit workplan. The strategy aims to support a vision, *inter alia*, of combined assurance to enhance the effectiveness and efficiency of UN-Women's governance and oversight. This vision is based on the Three Lines Model[2] to promote results-focused accountability and good governance, enhanced risk management and cost-effective internal controls.

35.   The 2024 internal audit plan was formulated based on IAS' independent risk assessment, after obtaining input on key risks from senior management and other stakeholders, including Executive Board members. The planning process included the analysis of data to assess the risks relating to each auditable office, unit, function and topic. The 2024 audit plan was reviewed by the Advisory Committee on Oversight before its submission to, and approval by, the UN-Women Executive Director.

36.   IAS has continued to closely collaborate with the Independent Evaluation Service in the conduct of Country Portfolio Evaluations and in exchanging information on corporate reviews. IAS continued to provide feedback on emerging risks and draft policies and procedures as part of its advisory mandate.

37.   Three assignments have been carried forward and will be completed in 2025. Two audits and one advisory review were postponed mainly to avoid duplicating reviews planned by management but also considering the IAS Chief vacancy. Eight reports were issued during 2024, with a total of 11 reports issued by 19 February 2025. IAS notes that management has, at times, taken longer to review and comment on some IAS reports due to other work and emerging priorities, as well as the complexity of some of the areas reviewed.

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[2] The Three Lines of Defence Model was defined by the Institute of Internal Auditors (IIA) in 2013. In July 2020, after an extensive review by the IIA, the updated framework was published and this framework is now referred to as "The Three Lines Model".

B. Monitoring and coordination of audit activities

38. During 2024, the Advisory Committee on Oversight was informed on implementation of the IAS 2024 risk-based plan through progress reports and meetings with the Director, IEAIS, and Chief, IAS. The Advisory Committee on Oversight also reviewed this draft annual report.

39. IAS communicated its annual workplan and meets with the United Nations Board of Auditors to promote coordination and efficiency.

40. The Chief, IAS, and the Director, IEAIS, attended sessions of the United Nations Representatives of Internal Audit Services (where UN-Women is co-chair) representing UN-Women.

C. Audit reports and ratings

41. For internal audits of UN-Women offices and functions, IAS assigns an overall audit rating of satisfactory, some improvement needed, major improvement needed, or unsatisfactory based on its overall assessment of the relevant governance, risk management and control processes examined.

42. Table 1 provides the overall ratings for nine internal audits completed by IAS related to the 2024 audit plan. Of these reports, seven were internal audits of UN-Women Country Offices, and two were of thematic corporate processes. Annex 1 also presents the number of audit recommendations by priority. No major improvement/unsatisfactory ratings were assigned in 2024.

Table 1
Distribution of audit ratings by Country Office and thematic area, 2024

Audits	Number of audits	Satisfactory	Some Improvement Needed
Country Office	7	5	2
Country Office in Afghanistan		1	
Country Office in Colombia		1	
Country Office in Zimbabwe			1
Country Office in Bangladesh		1	
Country Office in Mexico		1	
Country Office in Ukraine		1	
Country Office in Iraq			1
Thematic/headquarters	2		2
Thematic audit: Audit and integrity review of staff benefits and entitlements			1
Assessment of Quantum Controls: UN-Women Related Audit Results			1
Total	9	5	4

Source: Compiled by IAS.

43. Figure 1 provides an overview of the overall ratings assigned to assurance engagements by IAS from 2020 to 2024.

Figure 1
Overview of internal audit ratings (2020–2024)
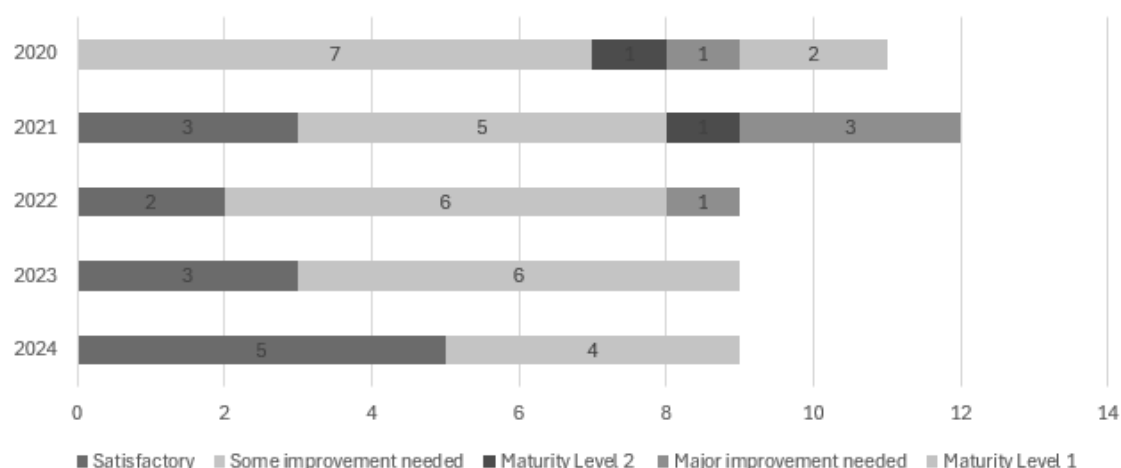
Source: Compiled by IAS.

VIII. Implementation of internal audit recommendations

44. An internal audit recommendation is considered long-outstanding when 12 months have passed from the time management committed that it would complete its action to address the recommendation. At 31 December 2024, 3 per cent of all outstanding recommendations were considered long-outstanding. One long-outstanding recommendation dated from 2019, two were from 2020, nine were from 2021, four were from 2022 and three were from 2023: eight of which were rated as high priority, while 11 were rated as medium priority.

45. Table 2 shows the high-priority long-outstanding recommendations. Most recommendations were in the process of being implemented: Annex IV includes management updates on the progress made against the high-priority, long-outstanding recommendations.

Table 2
High-priority, long-outstanding internal audit recommendations

Audit engagement title	*Action owner and brief description of recommendation(s)*
2020 – Audit of Trust Funds Governance, Policy and Risk Management	**Two recommendations for PPID to collaborate with DMA, SPRED, IEAIS and Legal** to develop and submit for approval by senior management an end-to-end corporate policy and procedures on the establishment of UN-Women Trust Funds and operational management of UN or UN-Women Trust Funds and corporate policy and procedures on Trust Fund Grant Management.
2020 – Cybersecurity Audit	The audit included **three high-priority recommendations**. Given their sensitivity, the recommendations are not listed here, but IAS is in regular contact with DMA/Information Systems and Telecommunications Section to follow up on their implementation.

Audit engagement title	Action owner and brief description of recommendation(s)
2021 – Internal Audit of Anti-Fraud Programme	**The Chief Risk Officer (Director, SPRED)** should update the Anti-Fraud Policy to define roles, responsibilities and ownership, aligning with the Three Lines Model. Key contributors, including senior management, oversight bodies and IEAIS, should be assigned specific responsibilities. Fraud risk monitoring should be clarified, and a structured responsibility matrix should be established. The PPG Framework Policy should mandate fraud controls in all key policies, ensuring alignment with the Anti-Fraud Policy. Policy owners should review and integrate anti-fraud measures within their policies for a more coordinated fraud risk management approach.
2021 – Audit of Outsourced Services	**The Chief Risk Officer (Director, SPRED)** should provide guidance to business process owners to undertake periodic risk assessments (e.g. during regular risk assessment workshops) of the third-party provider management cycle in each significant business area to identify, assess and mitigate key third-party risks.
2022 – Internal Audit of Safety and Security	**The Global Security Adviser** to consolidate available information into an official policy on security management, including: (a) clearly defining the authority of the Global Security Adviser to act as a fully-fledged business process owner with timely access to the Executive Director; (b) a role for Regional Offices in terms of overseeing security risks and ensuring compliance with key security controls; (c) expanding and clarifying the Head of the Office role, including individual accountability with key expectations for successful performance in terms of complying with key security controls; (d) defining key principles for governing security budget management, including the authority of the Security Service team to validate the appropriateness of security expenditure and personal charges; and (e) reference to the concept of duty of care.

Source: Compiled and monitored by IAS in Teammate.

46.   Table 3 below shows the ageing of the outstanding internal audit recommendations as at 31 December 2024 by priority, based on the original agreed time frame.

Table 3
Recommendation ageing based on the original agreed time frame, as of 31 December 2024

| Priority	Total outstanding recommendations	< 12 months	12−18 months	>18 months
High	14	6	0	8
Medium	36	25	3	8

Source: Compiled and monitored by IAS in Teammate.

IX. Key internal audit and advisory results

47.   IAS identified and summarized by functional areas the key issues arising from its 2024 risk-based audit plan engagements for Country Office audit assignments (see Figure 2 and paragraphs below). Observations from thematic audits and advisory engagements are not included in Figure 2.

Figure 2
Key Country Office observations identified in 2024 by functional area, by number of recommendations
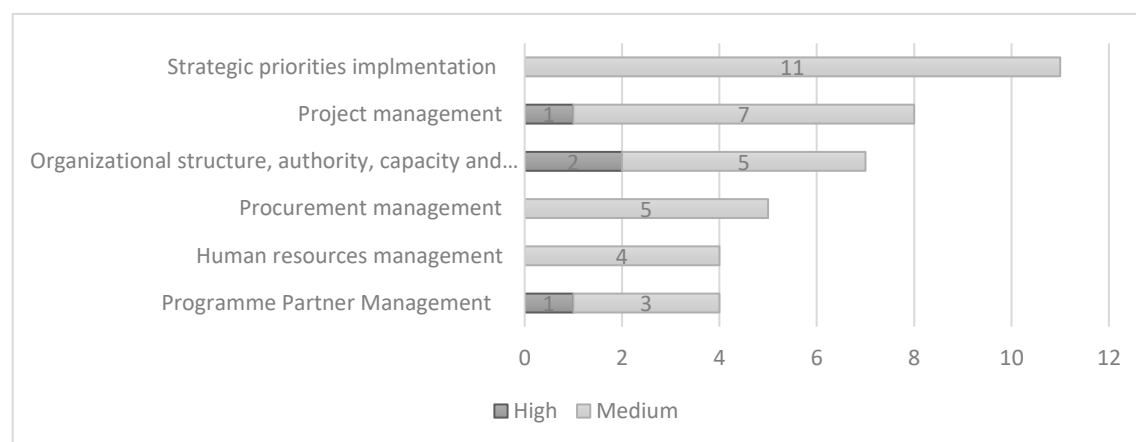
Source: Compiled by IAS.

48.   In 2024, IAS made the following observations, organized by functional area:

(a)   **Implementation of strategic priorities** (11 medium-priority recommendations) Country Office audits highlighted the need for offices to: (i) strengthen processes linked to the development of Strategic Note priorities to ensure they include realistic targets; (ii) monitor the performance and success of Resource Mobilization Strategies and related plans against targets; (iii) strengthen data validation processes linked to annual reporting to ensure sources used are reliable and all reported figures and information are sufficiently supported; and (iv) enhance Monitoring and Reporting Functions and frameworks.

(b)   **Project management** (one high and seven medium-priority recommendations): Country Office audits highlighted the need for offices to: (i) ensure project documents clearly define the theory of change and include clear exit or handover strategies to facilitate the sustainability of outcomes; (ii) strengthen project monitoring and ensure monitoring plans are clear and specific, and offices have adequate resources for both programmatic and financial monitoring; (iii) monitor project risks throughout the life of the project; and (iv) ensure timely and accurate donor reporting and timely responses to donor requests for information.

(c)   **Organizational structure, authority, capacity and reporting lines** (two high and five medium-priority recommendations). Country Office audits highlighted the need for offices to: (i) ensure that structures are fit-for-purpose, have clear reporting lines for accountability and that functions are aligned to the resources available and strategic priorities; (ii) strengthen the implementation and regular follow-up of relevant oversight recommendations; and (iii) conduct annual financial viability assessments of sub-offices.

(d) **Procurement management** (five medium-priority recommendations): Country Office audits highlighted the need for offices to: i) strengthen procurement planning processes; ii) ensure consistent use of specific competitive procurement processes and value for money; and iii) establish Participation Level Agreements for all UN Long Term Agreements.

(e) **Human resources management** (four medium-priority recommendations): Country Office audits highlighted the need for offices to: i) enhance quality, transparency and competitiveness in the recruitment and selection of consultants; ii) prioritize personnel training and develop comprehensive learning and development plans; and iii) ensure all personnel performance evaluations are promptly completed.

(f) **Programme partner management:** (one high and three-medium priority recommendations) Country Office audits highlighted the need for offices to: i) streamline the process linked to the selection and contracting of programme partners; ii) implement robust output and budget monitoring for individual partners; iii) improve the management of programme partners through developing more robust capacity assessments and use of prior audit findings to support partner capacity development; and iv) enhance programme partner management through consistent monitoring and review of narrative and financial progress reports.

X. Advisory services

49. During 2024, IAS completed two planned advisory engagements: (a) a risk advisory of the UN-Women Ukraine Country Office; and (b) a limited review of vehicle and fuel management at UN-Women. Summaries of these engagements can be found in Annex II.

50. IAS also completed two ad hoc, targeted rapid assessments related to procurement and contracting in the South Sudan Country Office and personnel contracting in the Uganda Country Office.

51. The Director, IEAIS, was a regular proactive observer and adviser at meetings of the Business Review Committee and the Global Management Team, Strategic Note discussions and Strategic Dialogues, and other forums. IAS regularly provided comments on draft policies and procedures, management requests and other initiatives. IAS was requested and/or volunteered to be an observer at several sessions of various working groups on revisiting existing policies and processes.

XI. Disclosure of internal audit reports

52. Thirty days after issuance, all the internal audit reports issued against the audit plan 2024 were publicly disclosed in accordance with Executive Board decision 2012/10 (see UNW/2012/16) and are available on the UN-Women audit disclosure website: https://www.unwomen.org/en/about-us/accountability/audit/internal-audit-reports. No requests were received internally or from any organization or Member State requesting redaction of the audit reports. IAS redacted some of the Assessment of Quantum Controls report before publishing given information security sensitivity.

53. Advisory reports are not published.[3] Copies were provided to senior management and the Advisory Committee on Oversight. Key highlights are summarized in this annual report and in Annex II.

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[3] One advisory was published because it covered key controls related to vehicles and fuel management.

XII. Investigations

54. In April 2024, UN-Women launched a hybrid investigation model to enhance the sustainability and effectiveness of UN-Women's investigation services through the creation of UN-Women's Internal Investigation Function (IIF). Under this model, all complaints of misconduct committed by UN-Women personnel or by third parties to the detriment of UN-Women are received by OIOS[4] for a determination on which matters it will retain for investigation, and which it will refer to UN-Women for appropriate action. This may include an investigation carried out by IIF.

55. The Director, IEAIS, continued the role of Responsible Official for coordinating and receiving information on investigation activities. The Chief, Legal Office, and the Director, Human Resources, continue to play integral roles in this area, as outlined in the Investigation and Disciplinary Process Policy.

A. Caseload

56. In 2024, 76 new allegations were registered for UN-Women compared to 63 new allegations in 2023 and 55 new allegations in 2022. The caseload in 2024 is illustrated in Table 4 below.

Table 4
OIOS investigation caseload for UN-Women in 2024

Caseload	*2024*
Carry over as of 1 January 2024	15
Intake during the year	76
Reopened from previous year	0
Total cases during the year	**91**
Closed from cases carried over	14
Closed from intake in 2024	57
Total closed during the year	**71**
Cases ongoing as of 31 December 2024	20

Source: OIOS quarterly reports.

57. Figure 3 below compares the OIOS case intake, caseload and completion during 2022–2024.

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[4] OIOS continued to be retained by UN-Women as the Entity's external investigation provider.

Figure 3
OIOS case intake, caseload and completion comparison 2022–2024
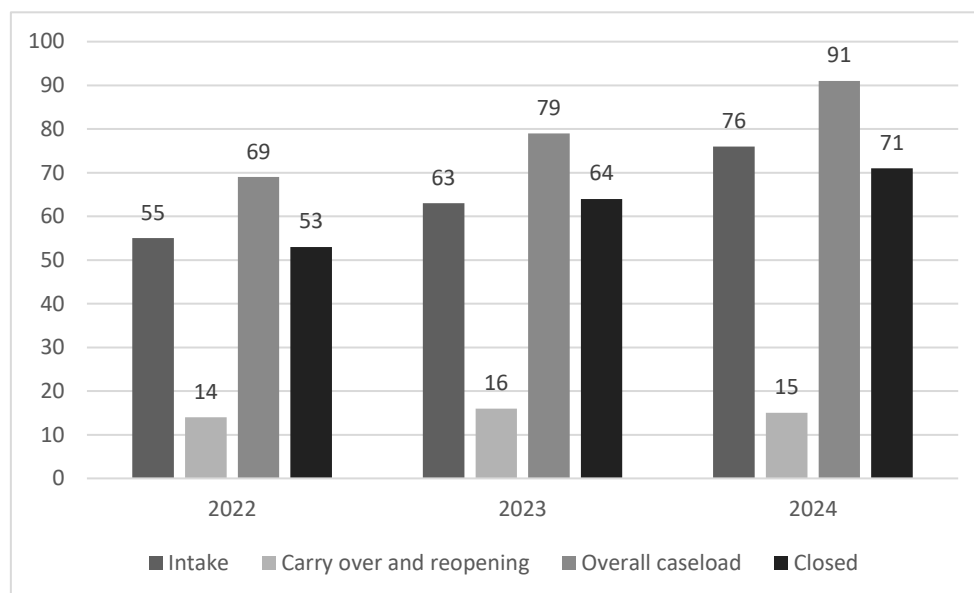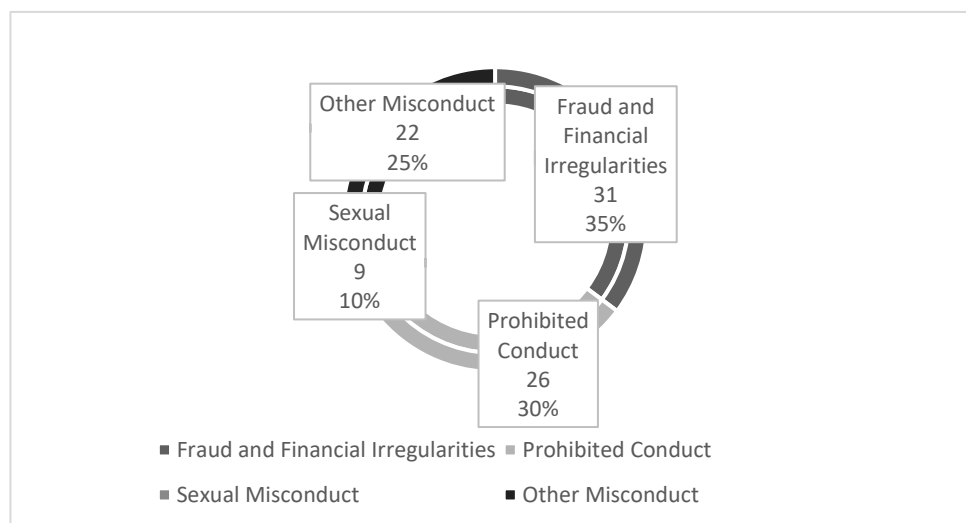

Source: OIOS quarterly reports.

58.   In 2024, the 76 new allegations were received by email (33 per cent) or by hotline (67 per cent). Sources of the allegations were either UN personnel (49 per cent), anonymous (18 per cent), referrals from other UN entities (4 per cent), external parties (26 per cent), or unknown (3 per cent).

B.   Types of allegations

59.   An allegation received and registered may include more than one type of alleged misconduct. In 2024, the 76 new allegations received related to 88 instances of alleged misconduct and are broken down by summarized categories as detailed in Figure 4 below. A comparison with 2022 and 2023 is provided in Table 5 below.

Figure 4
Allegation intake by category in 2024

Source: OIOS quarterly reports.[5]

Table 5
Allegation intake by category comparison 2022–2024

| Allegation category	2022	2023	2024
Fraud and financial irregularities	30	24	31
Prohibited conduct	15	29	26
Sexual misconduct	5	5	9
Retaliation[6]	0	0	0
Other misconduct	18	15	22
Total	**68**	**73**	**88**

Source: OIOS quarterly reports.

60.   As illustrated in Figure 5, OIOS closed 71 cases in 2024 (compared to 64 in 2023).

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[5] Notes: (1) Cases may include multiple categories of alleged misconduct and therefore are counted more than once; (2) OIOS categorizes allegations in more detail; however, this report summarizes such categories based on a harmonized annual report approach among UNDP, UNFPA, UNICEF, UNOPS and UN-Women.

[6] Retaliation may include cases referred to OIOS by the UN-Women Ethics Advisor under the Protection Against Retaliation Policy and allegations received by OIOS including elements of potential retaliation.

Figure 5
Cases closed in 2024
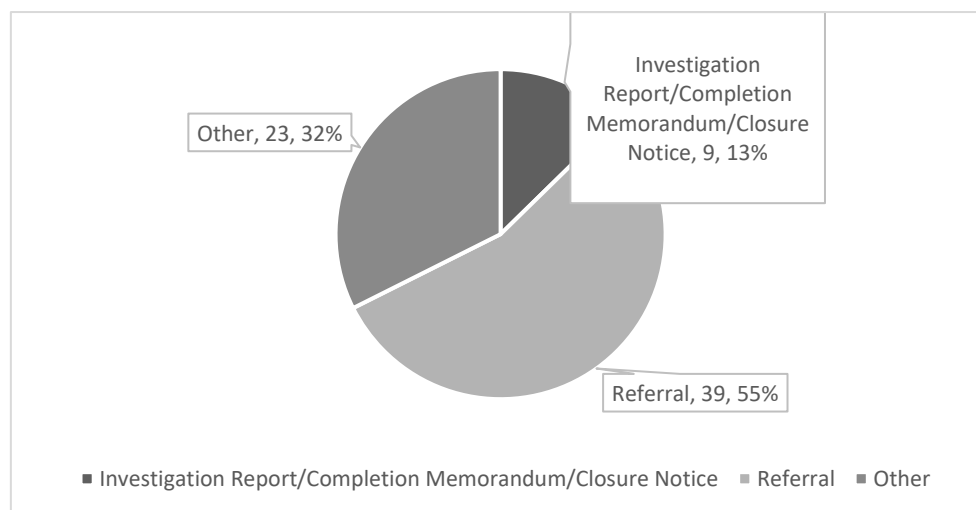
Source: OIOS quarterly reports.

61.   Of the 71 closed cases, 62 were closed after preliminary assessment because, based on the available information, OIOS decided not to open an investigation (compared to 52 in 2023) and 9 were closed after investigation (compared to 12 in 2023). Of the 62 cases closed after preliminary assessment, OIOS referred 39 cases to the Director, IEAIS, for consideration and potential action by UN-Women [7] (compared to 43 cases referred in 2023) and 23 cases were closed without investigation or referral. The Director, IEAIS, decided on the most appropriate and confidential action in consultation, where applicable, with the Human Resources Division, Legal Office, Programme Support Management Unit and/or relevant Country Office.

62.   Of the nine investigated cases, five resulted in an investigation report (compared to eight in 2023) and one resulted in a closure notice. The other three cases related to programme partners and resulted in completion memorandums. [8]

63.   The eight cases substantiated in 2024 (comprising two cases carried over from 2022, three cases carried over from 2023 and three cases received in 2024) related to:

- • Procurement irregularities involving an Implementing Partner.

- • Fabricated project expenditure and invoices by an Implementing Partner resulting in ineligible expenses quantifiable at US$ 15,587.

- • Misappropriation of Daily Subsistence Allowance and request of fees from potential vendors by a staff member.

- • Purchasing assets during an office auction by a staff member, contrary to their role and responsibility.

- • Inadequate supporting documentation for project expenditure resulting in a misappropriated amount of US$ 33,419 by the Implementing Partner.

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[7] Since August 2024, UN-Women's Internal Investigation Function has the mandate to conduct administrative investigations.

[8] A completion memorandum is issued for cases where the facts are indicative of wrongdoing, where OIOS finds a full investigation report is not warranted.

- Reported workplace toxicity and prohibited conduct by a staff member.

- Internal control weaknesses and ineligible expenditure in the amount of US$ 13,990 during project implementation by a sub-partner of an Implementing Partner.

- Harassment and physical abuse against a colleague by a staff member.

64. The "Report of the Executive Director of UN-Women on disciplinary measures and other actions taken in response to misconduct and wrongdoing by UN-Women staff members, other personnel or third parties, and cases of possible criminal behaviour, 1 January–31 December 2024" will contain information on the disciplinary measures and other actions taken in 2024.

65. As of 31 December 2024, OIOS carried over 20 cases to 2025. As of 28 February 2025, nine of these cases had been closed, ten cases remained under investigation and one case was under preliminary assessment. Of the nine closed cases, seven were closed after investigation and two were closed after preliminary assessment (referred for consideration and potential action by UN-Women).

C. Internal investigation function

66. During 2024, together with the UN-Women Legal Office, the IEAIS Internal Investigation Function (IIF) revisited and expanded provisions in UN-Women's legal framework to solidify IIF's mandate to conduct investigations. In March 2024, the Memorandum of Understanding between OIOS and UN-Women was updated to reflect a hybrid model of investigation services. UN-Women's Investigation and Disciplinary Process Policy was promulgated on 16 April 2024 and the IEAIS Charter was promulgated in August 2024, to include key provisions related to UN-Women's internal investigations mandate.

67. Since promulgation of the IEAIS Charter, in addition to fulfilling its investigations support role, IIF opened two investigations, both of which were carried over into 2025. As of 28 February 2025, one investigation was indicative of misconduct and resulted in an investigation report and one case was closed with a closure memorandum.

68. Outreach initiatives in 2024 included IIF-led training sessions on the investigations function during UN-Women's Prevention of Sexual Exploitation and Abuse – Eastern and Southern Africa Regional Office Focal Point Training of Trainers Workshop in Uganda, to ensure focal points are equipped with the necessary capacities to fulfil their role to coordinate in-country implementation of the policies and procedures to respond to and prevent sexual exploitation and abuse.

Annex I
Audit and advisory reports issued in 2024

No.		*Number of recommendations*		
		Total	*High priority*	*Overall audit conclusion*
	Country Office audits			
1	Country Office in Afghanistan	7		Satisfactory
2	Country Office in Colombia	4		Satisfactory
3	Country Office in Zimbabwe	11	4	Some Improvement Needed
4	Country Office in Bangladesh	8		Satisfactory
5	Country Office in Mexico	9		Satisfactory
6	Country Office in Ukraine	5		Satisfactory
7	Country Office in Iraq	7	1	Some Improvement Needed
	Thematic area audits			
1	Audit and Integrity Review of Staff Benefits and Entitlements	8	2	Some Improvement Needed
2	Assessment of Quantum Controls: UN-Women Related Audit Results	12[9]	2	Some Improvement Needed
	Advisory engagements			
1	Risk Assessment of Country Office in Ukraine			
2	Limited review: Vehicle and fuel management at UN-Women			

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[9] The report contains 12 recommendations. Of these, seven were addressed specifically to UN-Women. The remaining five were consortium-wide recommendations, of which three are solely for UNDP to address and two are for UN-Women to initiate with heavy support needed from UNDP.

Annex II

Summaries of advisory reviews

Operational risk assessment of the UN-Women Country Office in Ukraine

In early 2024, and prior to its planned internal audit, IAS conducted a risk assessment to assist the Country Office in Ukraine in addressing (a) general risks that arise from operating in the country; and (b) potential structural issues in organizational readiness to operate in crisis situations, including fit-for-purpose governance, risk management and controls. The assessment also identified opportunities for the Country Office to advance its mandate.

The Country Office's achievements included continuing to deliver on UN-Women's mandate in Ukraine; adaptability in adjusting strategic priorities and implementation modalities in challenging contexts; leadership in Women, Peace and Security initiatives; positive collaboration and strong partnerships with local civil society organizations; and commitment to improving working conditions for Country Office personnel by migrating short-term, non-staff personnel contracts to staff contracts, as well as by providing the team with psychological support and creating a positive working environment.

IAS found that aspects of business continuity, both operational and programmatic, were not evaluated for preparedness in terms of moving from a development to a humanitarian response. The crisis revealed UN-Women's limited preparedness at the time for the immediate phase of crisis response in terms of protocols, policies, resources and capacity for surge support, and to undertake a coordination role. At the time, UN-Women could not fully comply with IASC protocols for IASC Scale-Up Activation, which have tight deadlines for mobilization and action.

To adapt to the rapidly changing context, the Country Office also needed to revisit and update its strategic plan to identify and manage key risks, opportunities and stakeholders.

Operational controls and inefficiencies included procurement challenges, HR challenges, policies and processes that were not adapted for crisis management and Quantum teething problems. These challenges required corporate support to change the crisis response approach based on lessons learned from other offices operating in emergency and crisis contexts.

IAS proposed 14 actions to address residual risks.

Limited Review of Vehicle and Fuel Management at UN-Women

IAS conducted a limited review of UN-Women's vehicle fuel management over 2018–2022.

IAS identified several areas for improvement, including compliance and risk mitigation against potential misuse of official resources. Awareness of the procedures for official vehicle use for personal purposes needed to be enhanced among personnel, including compliance with existing provisions on obtaining approval and reimbursement for using vehicles, fuel and drivers' time. Vehicle and fuel use controls are heavily manual: oversight could be more cost-effective if processes are automated.

IAS made six recommendations, all of which were ranked as medium priority.

Annex III

IEAIS and IAS Charters and summaries of compliance with the Charters

Charter of the Independent Evaluation, Audit and Investigation Services

Charter-of-the-Independent-Evaluation-Audit-and-Investigation-Services

Charter of the Internal Audit Service

Charter-of-Internal-Audit-Service

Key conclusions of IAS' compliance with the IEAIS and IAS Charters

In 2023, IAS underwent an external quality assessment (EQA), with the outcome that "Internal Audit Service Generally Conforms with the International Standards for the Professional Practice of Internal Auditing and the IIA Code of Ethics". This is the highest rating available in the IIA quality assurance system.

One of the EQA recommendations was that IAS should consider developing and using an "IEAS [10] and IAS Charters Matrix" to monitor and report the status of requirements embedded in the charters. This matrix should specifically describe requirements related to organizational independence and objectivity, as well as each responsibility defined in the charters. The matrix should further describe the actions needed to demonstrate how the requirement was met, specific deliverables related to each objective, the frequency or due date for each objective or deliverable and the status.

IAS established the matrix, which identifies 26 individual requirements in the charters. IAS is fully compliant with all 26 requirements and can demonstrate its compliance with the charters through its Quality Assurance and Improvement Programme, Audit Manual and related processes established by IAS for annual planning and reporting; staff recruitment, performance management, and learning and development; individual engagement management; follow-up on audit recommendations; and ethics and integrity, objectivity, confidentiality and independence. Key elements of the charters are regularly reported to the Executive Board in the IAS Annual Report, informal and formal briefings, and presentations.

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[10] The EQA recommendation predates the renaming of IEAIS.

Annex IV

High-priority, long-outstanding recommendations with management updates

Audit engagement title	Action owner and brief description of recommendation
2020 – Audit of Trust Funds Governance, Policy and Risk Management	**Two recommendations for PPID to collaborate with DMA, SPRED, IEAIS and Legal** to develop and submit for approval by senior management an end-to-end corporate policy and procedures on the establishment of UN-Women Trust Funds and operational management of UN or UN-Women Trust Funds and corporate policy and procedures on Trust Fund Grant Management. **Management update:** A draft policy focusing on Trust Fund establishment and management has been prepared and has undergone an initial review. The draft policy will undergo the required consultations and review as per the PPG, following which appropriate procedures for establishing a UN-Women Trust Fund and relevant operational management will be established. UN-Women aims to finalize the UN-Women Trust Fund Policy in 2025. Taking into consideration that not all trust funds are grant making, UN-Women is developing a UN-Women Grant Management Policy separate from a Trust Fund Management Policy. The Grant Management Policy is in draft form and has received feedback from the reference group. UN-Women will follow the required PPG process to promulgation and will simultaneously commence development of the grant-making procedures, including for grant making under trust fund arrangements. UN-Women aims to finalize the policy by October 2024 and the related procedures by June 2025.
2020 – Cybersecurity Audit	The audit included **three high-priority recommendations**. Given their sensitivity, the recommendations are not listed here, but IAS is in regular contact with DMA/Information Systems and Telecommunications Section to follow up on their implementation. **Management update**: The Information Systems and Telecommunications Section is implementing the remaining three high-priority recommendations.
2021 – Internal Audit of Anti-Fraud Programme	**Recommendations included that the Chief Risk Officer (Director, SPRED)** should update the Anti-Fraud Policy to clearly define roles, responsibilities and ownership, aligning with the Three Lines Model. Key contributors, including senior management, oversight bodies and IEAIS, should be assigned specific responsibilities. Fraud risk monitoring should be clarified, and a structured responsibility matrix should be established. The PPG Framework Policy should mandate fraud controls in all key policies, ensuring alignment with the Anti-Fraud Policy. Policy owners should review and integrate anti-fraud measures within their policies for a more coordinated fraud risk management approach.

Audit engagement title	Action owner and brief description of recommendation
	Management update: A roles and responsibility matrix has been completed, in consultation with contributors. This will be part of the policy as an annex. The draft policy is being sent out for consultation and is expected to be finalized towards the end of the first quarter in 2025.
2021 – Audit of outsourced services	**Recommendations included that the Chief Risk Officer (Director, SPRED)** should provide guidance to business process owners to undertake periodic risk assessments (e.g. during regular risk assessment workshops) of the third-party provider management cycle in each significant business area to identify, assess and mitigate key third-party risks. **Management update**: A third-party risk management procedure has been developed and will be sent out for consultation. This will supplement other actions already taken, such as the inclusion of a risk category on third-party risk management in each business unit's risk register. This is expected to be finalized in the first quarter of 2025. DMA has prioritized resources in the 2025 workplan to initiate this work. This recommendation is expected to be finalized in June 2026.
2022 – Internal Audit of Safety and Security	**The Global Security Adviser** to consolidate available information into an official policy on security management, including: (a) clearly defining the authority of the Global Security Adviser to act as a fully-fledged business process owner with timely access to the Executive Director; (b) a role for Regional Offices in terms of overseeing security risks and ensuring compliance with key security controls; (c) expanding and clarifying the Head of the Office role, including individual accountability with key expectations for successful performance in terms of complying with key security controls; (d) defining key principles for governing security budget management, including the authority of the Security Service team to validate the appropriateness of security expenditure and personal charges; and (e) reference to the concept of duty of care. **Management update**: The Policy is being updated with the above requirements and is expected to be finalized in the second quarter of 2025.

Source: Compiled and monitored by IAS in Teammate.

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