

How to request viewing of an internal audit report

According to the UNFPA oversight policy (DP/2008/14 paragraph 32) approved through decision 2008/37, the Executive Director may disclose internal audit reports to Member States.

According to Executive Board decision 2011/23 dated 17 June 2011, the Executive Director may also disclose to a donor intergovernmental organization and the Global Fund to Fight AIDS, Tuberculosis and Malaria (the GFATM), internal audit reports pertaining to a given project in which the said donor is financially contributing.

The list of internal audit reports issued by the Office of Audit and Investigation (OAI) is updated on a quarterly basis.

In implementing the disclosure policy and aforesaid Board decisions, the following procedures shall apply for all internal audit reports which are not publicly available:

1. Requests by Member States, by a donor intergovernmental organization and by the GFATM for internal audit reports shall be made in writing to the Executive Director or his delegate, stating the reason and purpose for the request and confirming adherence to the procedures of disclosure of internal audit reports, including the confidentiality pledge. The requestor should also provide an email address for further contact.
2. The Executive Director or his delegate will forward the requests to the Director of OAI.
3. The Director of OAI will ascertain that the request includes the reason and purpose of the request and an affirmation to adhere to the procedures of disclosure as stipulated in document 2008/14. If the request does not meet these requirements, the Director of OAI will seek further clarification and confirmation from the requesting party.
4. If the request meets the above mentioned requirements, the Director of OAI will review the internal audit report concerned, to determine whether it contains certain information deemed particularly sensitive that relates to third parties or a country, government, or administration; or could compromise pending action; or where such is likely to endanger the safety and/or security of any individual, violate his or her rights or invade his or her privacy. In such case, the Director of OAI may, at his/her discretion, redact the audit report or, in extraordinary circumstances, withhold the report.
5. The Executive Director or his delegate will immediately inform the Executive Board, through the Executive Board Secretariat, of the request, with a copy of the request attached. The Director of OAI will assist in this process.
6. If the internal audit report contains findings related to a specific Member State, the Director of OAI will notify the concerned Government of the request, providing it the opportunity to view the report, in redacted form (if applicable), either in person or through the secure remote access system, and to comment on it within 15 calendar days from the date of notification. The

Director of OAIS will determine whether the report needs to be further redacted or, in extraordinary circumstances, withheld.

7. If the Director of OAIS determines that a report be withheld, he/she will inform the requesting party accordingly. Otherwise, the Director of OAIS will arrange with the requesting party for viewing the report in person on OAIS premises, or through the remote access system.
8. Any information disclosed shall be kept confidential by the requesting party. No copies of the internal audit reports by whichever means shall be made.
9. Internal audit reports are made available for viewing on a voluntary basis and without prejudice to the privileges and immunities of the United Nations, including its subsidiary bodies.
10. Queries regarding the internal audit report shall be directed to the Director of OAIS at the following email address: audit.disclosure@unfpa.org.

How remote access works

- Once the necessary due diligence for disclosure is completed, the requested report(s) is/are uploaded on the UNFPA dedicated secured web location.
- The requesting party is then informed (either by written letter or via e-mail) that the requested audit report(s) is/are available for viewing on the secured website; the link to this site and the ID and password will be communicated at the same time.
- Access to the requested audit report(s) will be made available for a limited time 15 calendar days for the concerned government (if it chooses to review the report electronically as per step 6 of the general procedure); 100 calendar days for the requestor.
- Once the report reading period expires, the report will be removed from the secured space.
- A detailed log of access will be maintained of UNFPA secured web site.