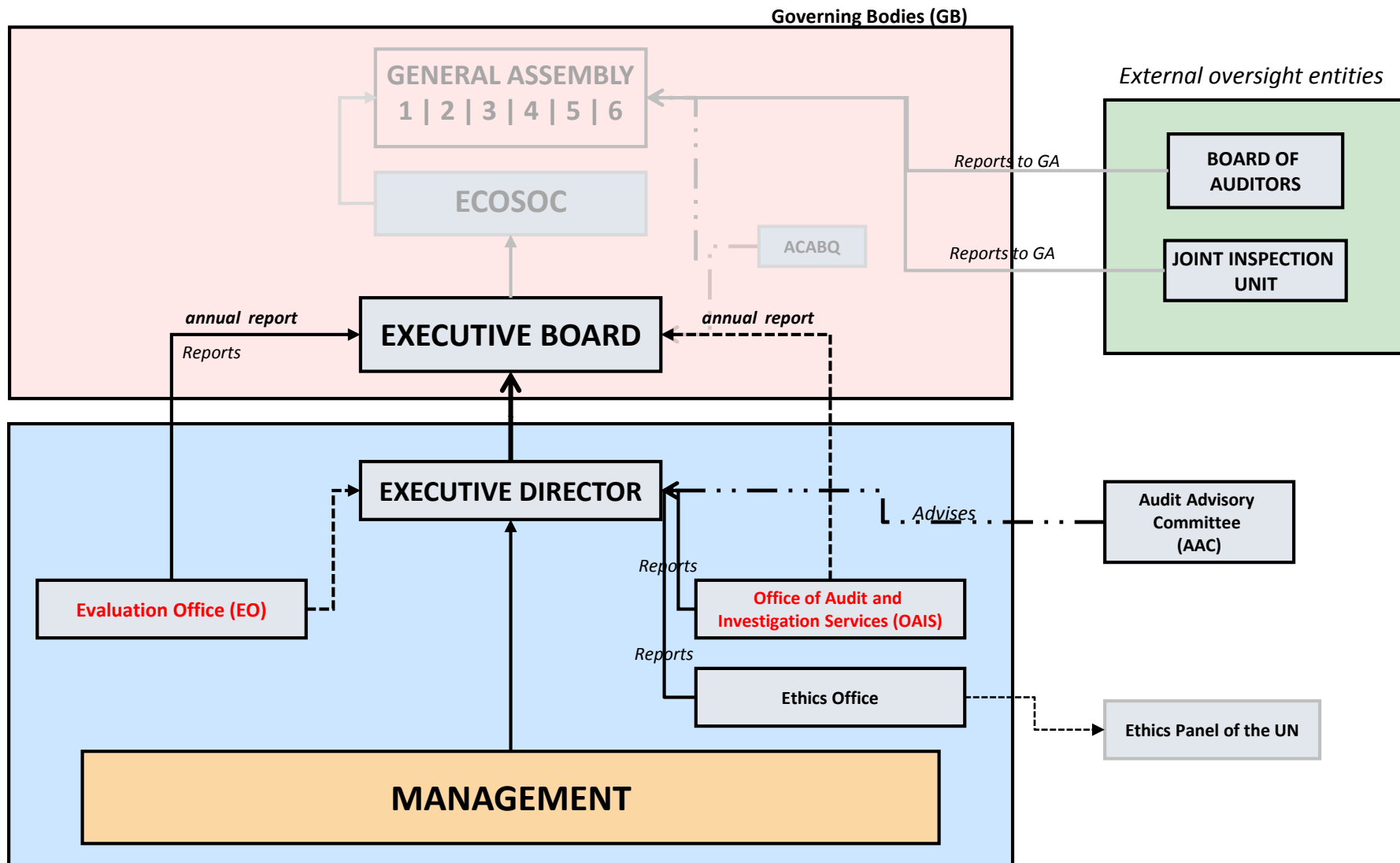


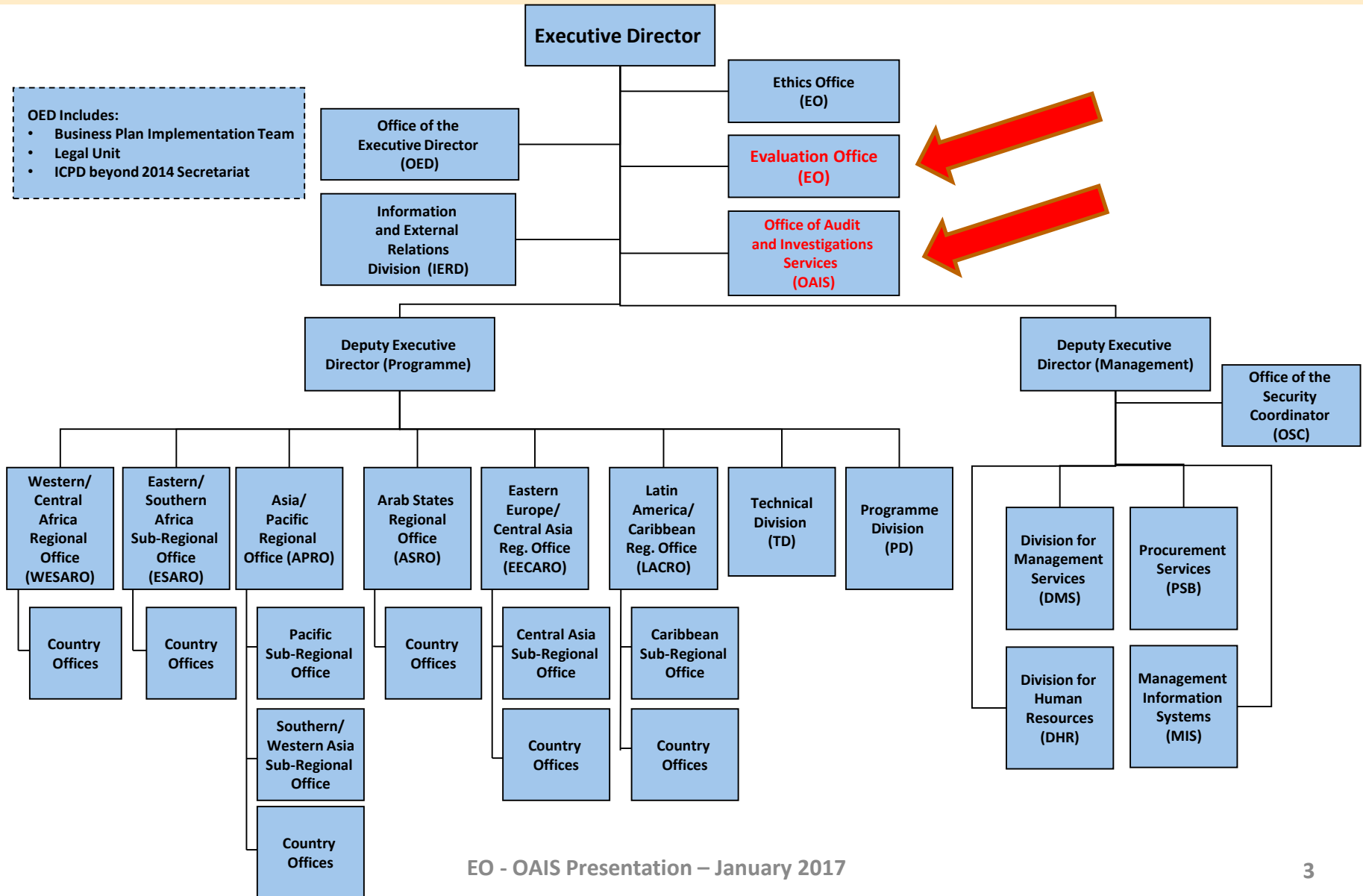
Evaluation Office & Office of Audit and Investigation Services

Orientation for New Members of the Executive Board

The Evaluation Office and OAIS both report to the Executive Board – but differently



Where are the Evaluation Office and OAIS within UNFPA?



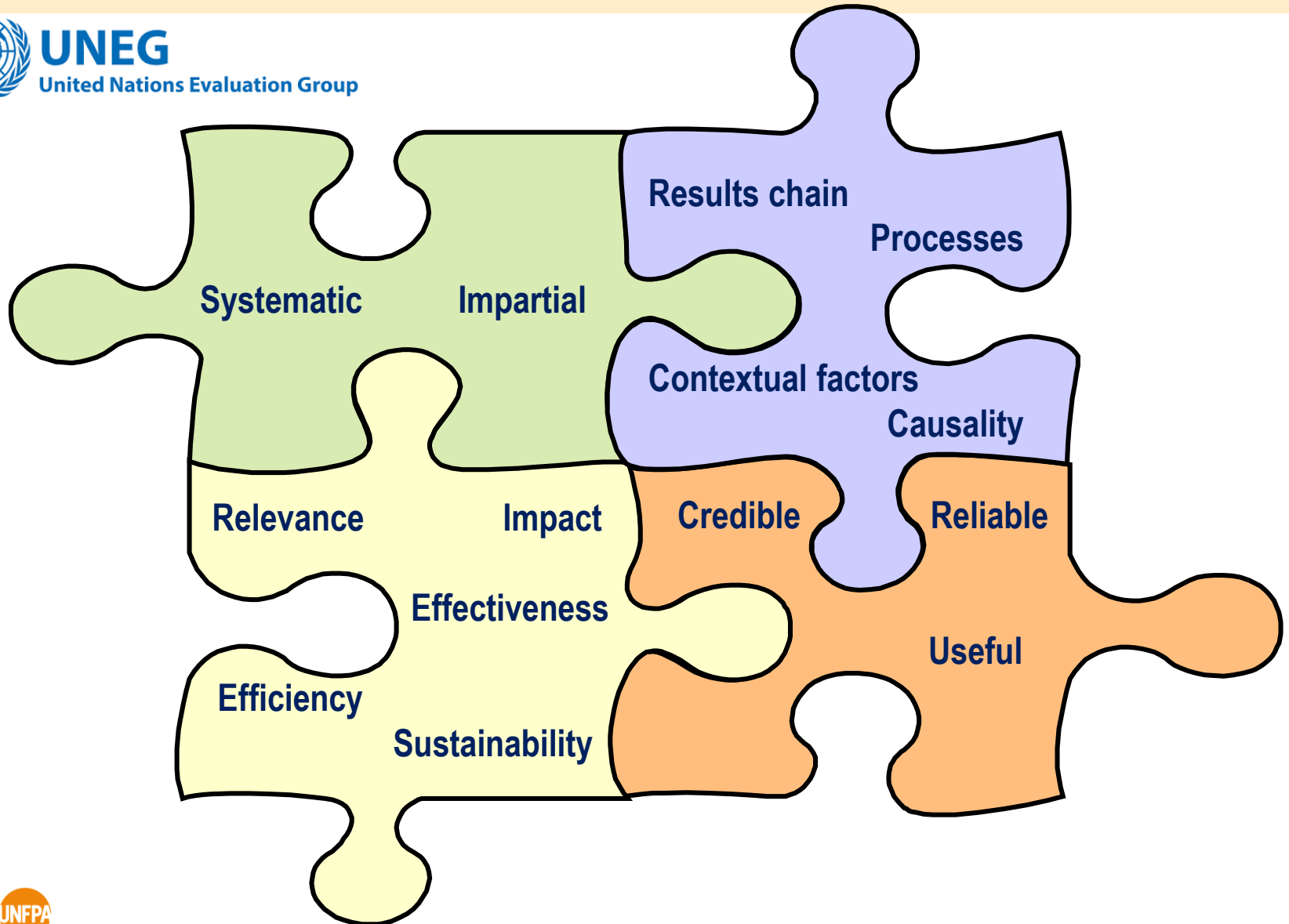
Evaluation Office

What is evaluation in UNFPA?

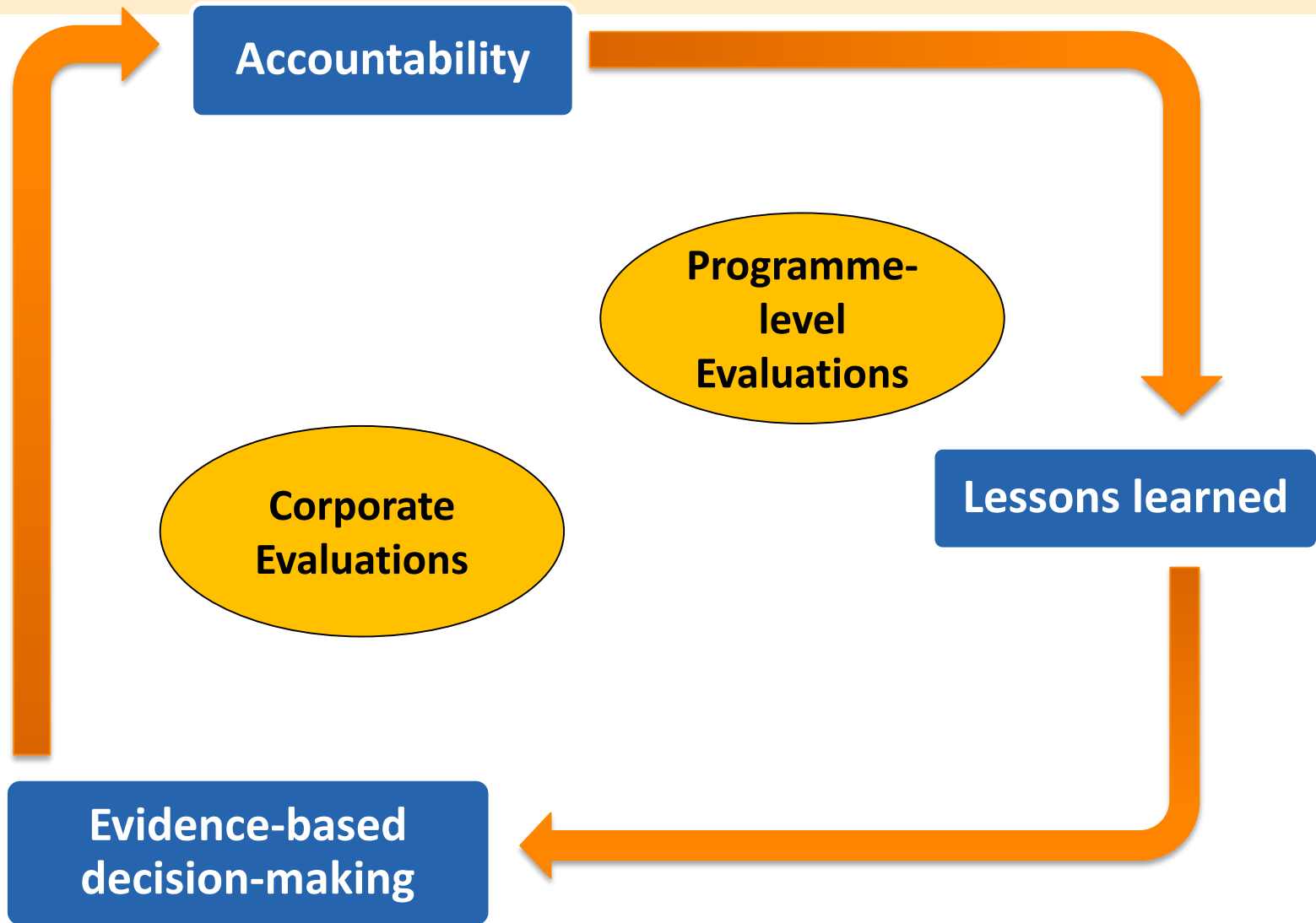


UNEG

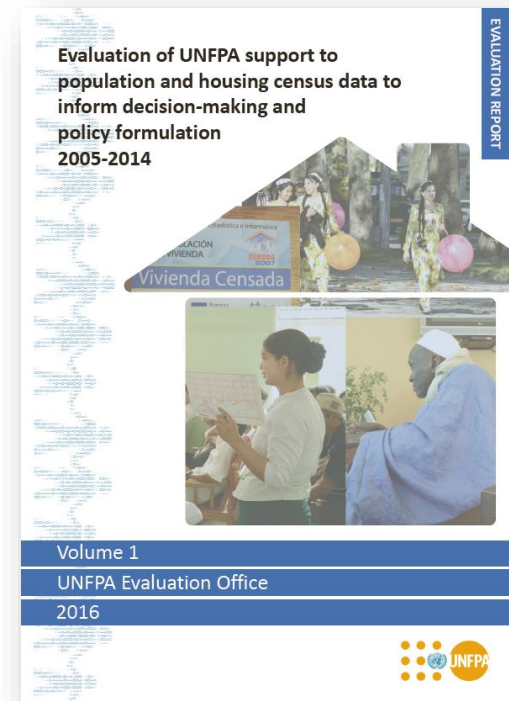
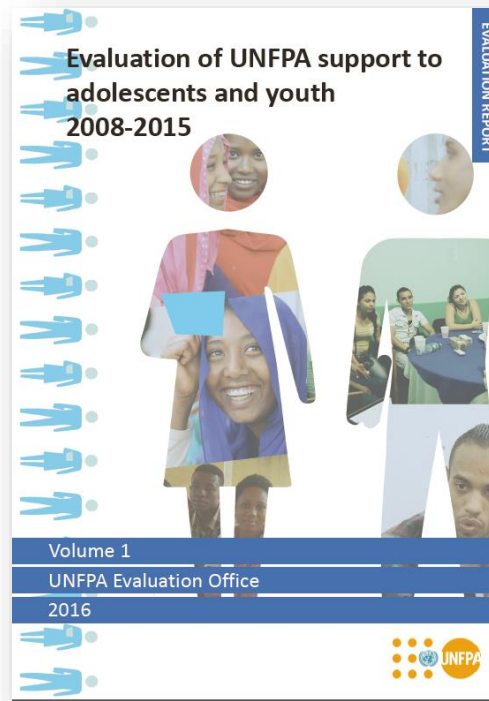
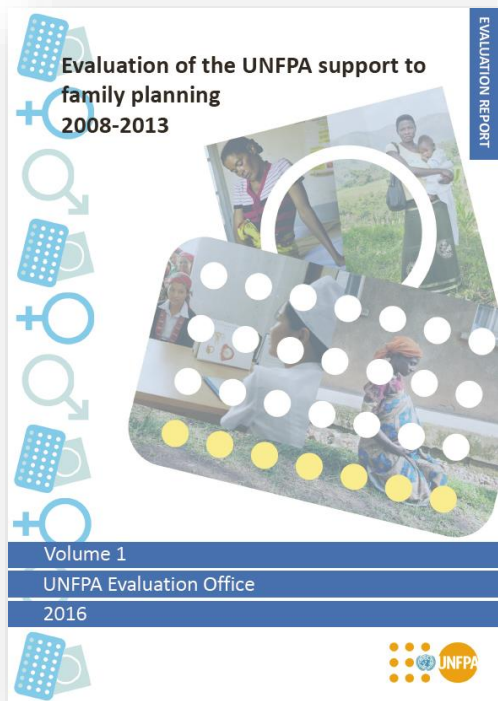
United Nations Evaluation Group



Why is evaluation important for UNFPA?



Corporate Evaluations 2014-2015



Country case studies:
Ethiopia, Bolivia, Burkina Faso, Zimbabwe and Cambodia







Country case studies:
Egypt, Nicaragua, Côte d'Ivoire, Ethiopia and Kyrgyzstan

Country case studies:
Peru, Mauritania, Kenya, Palestine, Tajikistan and Myanmar



Planned corporate evaluations 2016-2019

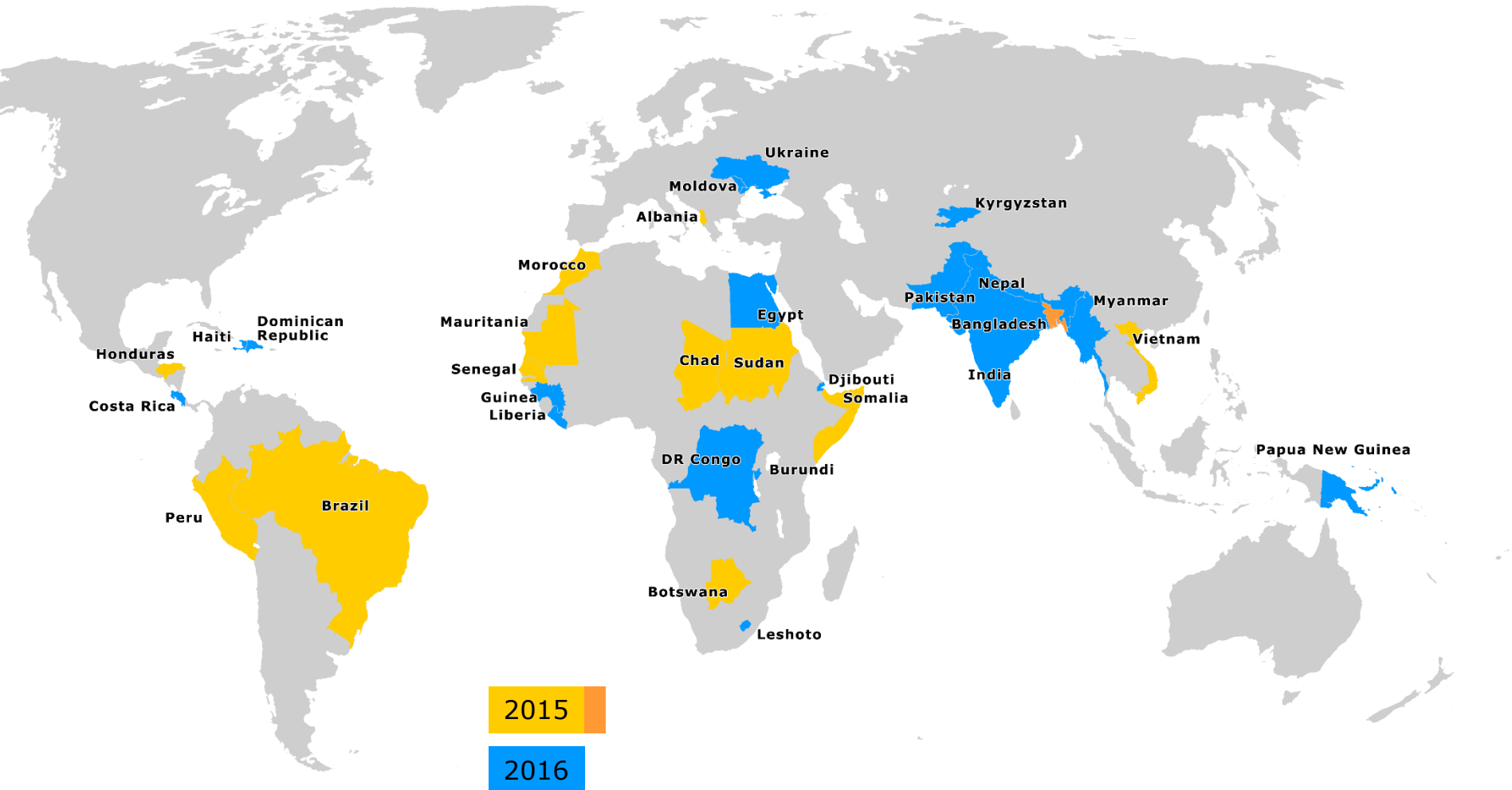


Outcomes	2016	2017	2018	2019
Outcome 1	H4+ 		SRH Humanitarian	UNFPA Supplies
	UNFPA Supplies MTE SRH Human. EA			
Outcome 2	Child Marriage EA 	Comprehensive Sexuality Education 	Child Marriage 	
Outcome 3	Gender Based Violence	FGM 	Gender Equality	
Outcome 4				Data Production & Use
Organizational effectiveness and efficiency	Strategic Plan Architecture			Results Based Management
Crosscutting	CPE 2014-15 Synthesis		CPE 2016-17 Synthesis	
	Cluster CPE		Marginal & Vulnerable Groups	Cluster CPE
Others	ISWE – Statistical Capacity			
	Innovation Fund		Peer Review	
	Iraq IAHE 			

Thematic
Programme
Institutional

Joint evaluation

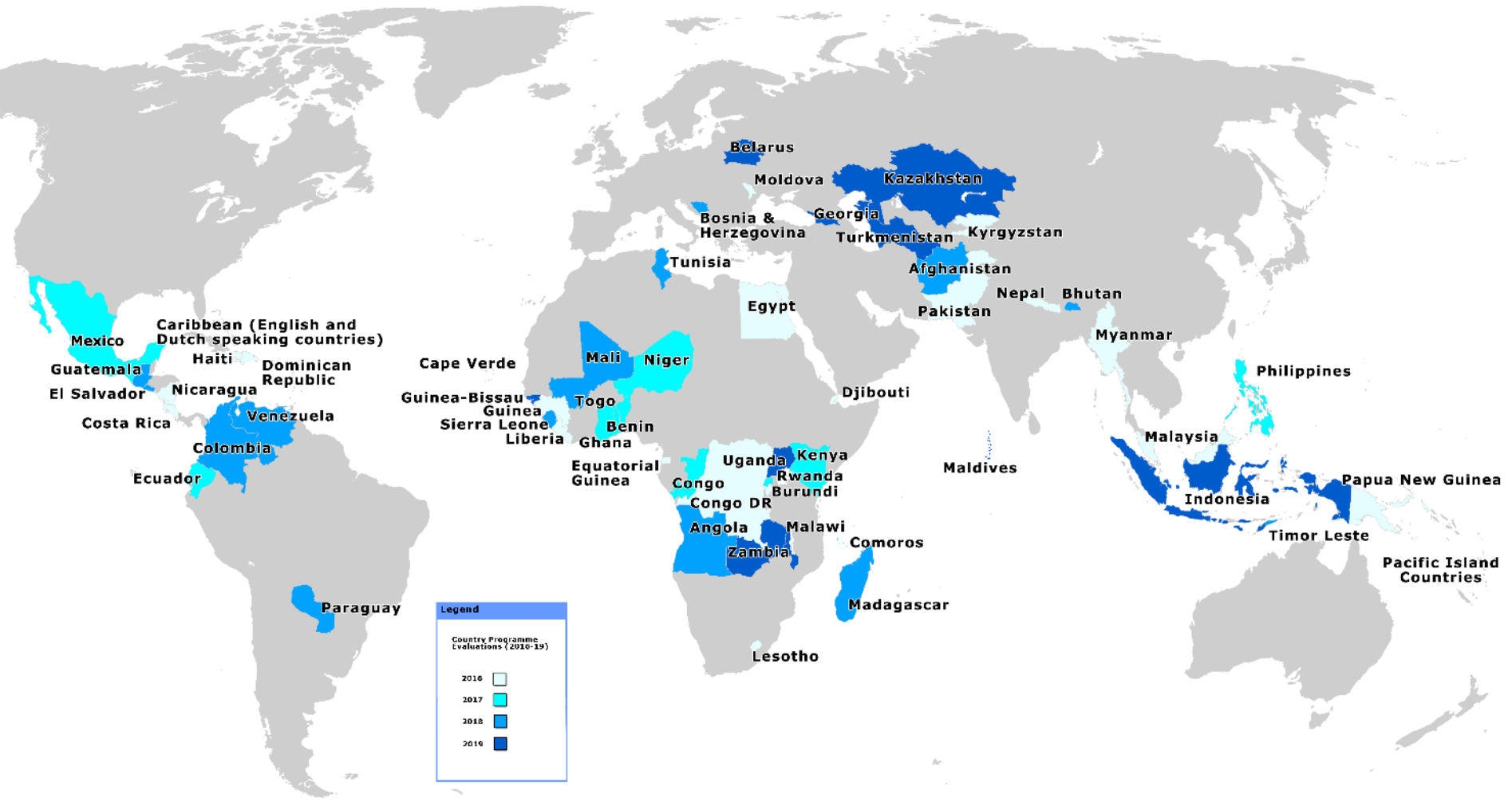
Country programme evaluations in 2015-2016



* Bangladesh CPE was conducted by UNFPA Evaluation Office



Planned country programme evaluations 2016-2019



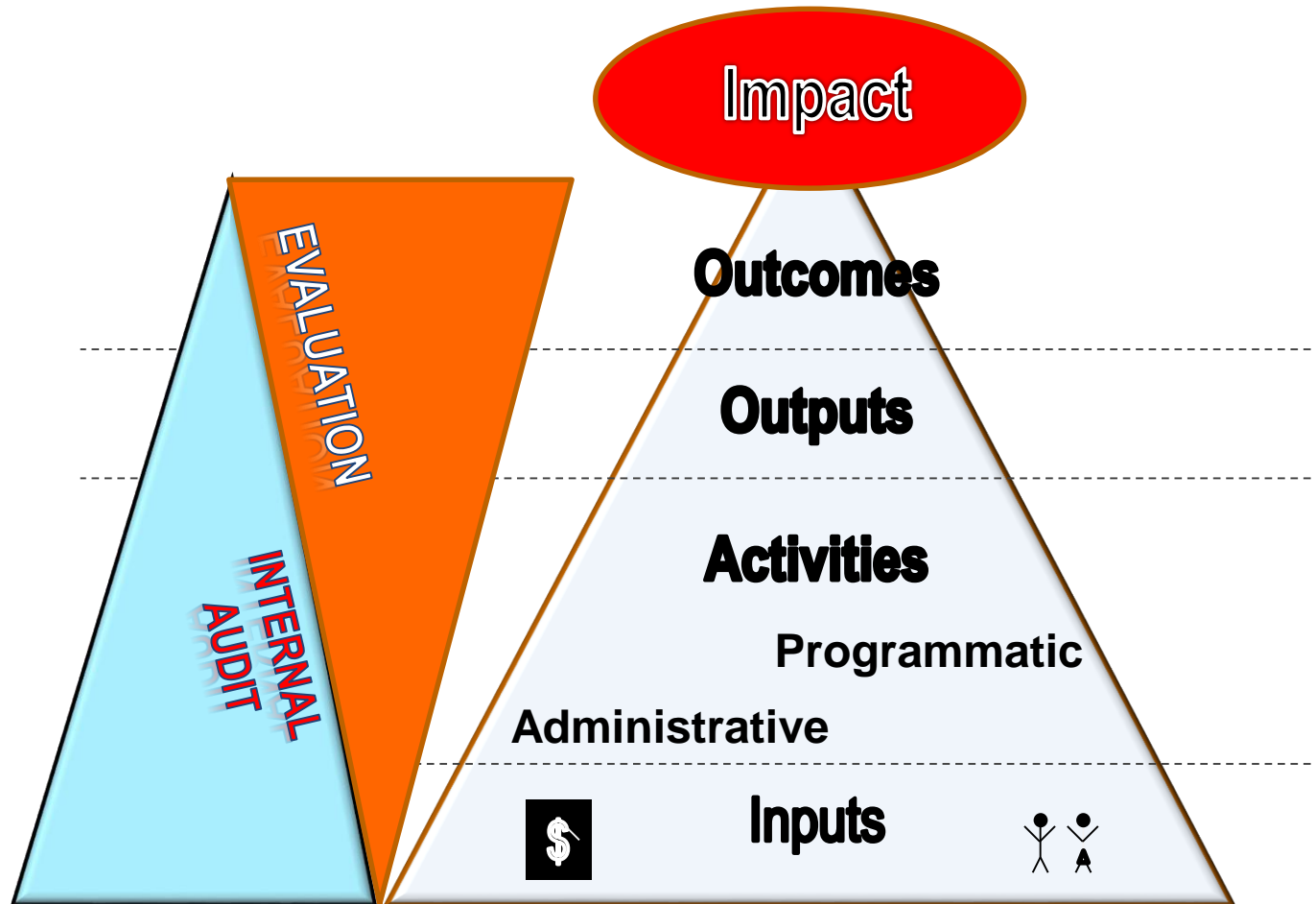
Planned regional programme evaluations 2016-2019



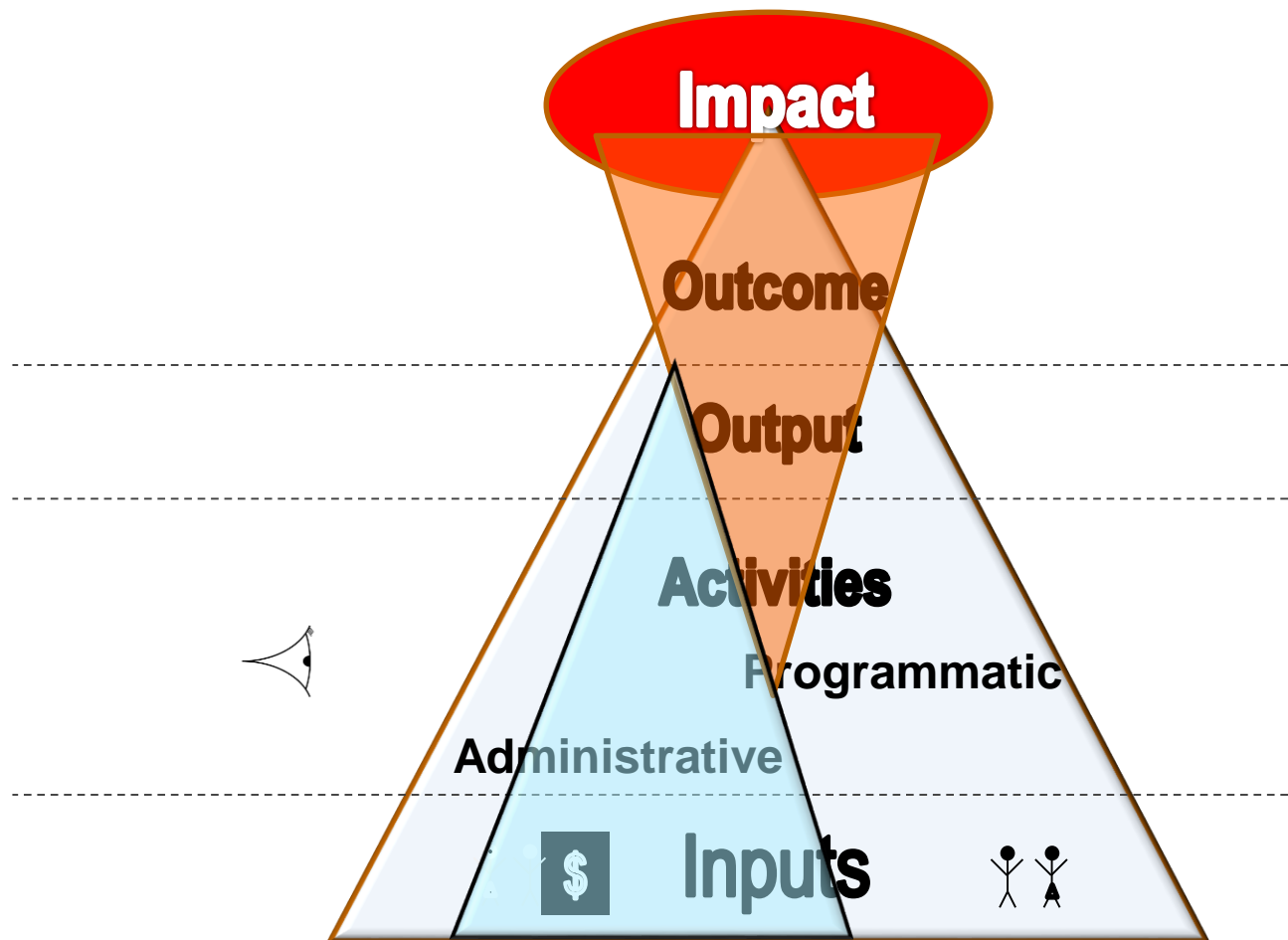
Region	Regional Programme	Other	TOTAL
ASRO		Y-PEER alumni	2
		Youth	
EECARO	2017	Population & Development Component of regional & country programme	3
		Gender Component of regional & country programme	
ESARO	2017	Partnerships for MH and Reduction of Maternal Mortality	2
LACRO	2016	Reproductive health commodity security programme	2
WCARO	2017	Demographic Dividend	3
		Humanitarian	
TOTAL	4	8	12

Evaluation & Internal Audit

Evaluation and Internal Audit – complementary yet different fiduciary oversight functions



Evaluation and Internal Audit – complementary yet different fiduciary oversight functions



Office of Audit and Investigation Services

Why OAIS?




- **Mandate:**
 - **Financial Regulations and Rules** of the Organization – Article XVII (regulations 17-1 to 17-3)
 - **Oversight Policy**
- Operationalized through the **OAIS Charter approved by the Executive Director**
- **Free access** to persons, premises and documents of UNFPA
- OAIS activities are reviewed by
 - The **Audit Advisory Committee (AAC)**
 - The **UN Board of Auditors**
- OAIS follows strict **professional standards**
 - Internal Audit Standards (Institute of Internal Auditors)
 - Universal Guidelines for Investigations (Conference of International Investigators) and UNFPA Policies (disciplinary framework; vendor sanction mechanism; protection against retaliation against whistleblower; Sexual Exploitation and Abuse; harassment and abuse of authority)

Office of Audit and Investigation Services

Internal Audit

Internal audit – what? Five main audit types



 COMPLIANCE	 PERFORMANCE / VALUE FOR MONEY	 FINANCIAL	 REPORTING	 IT SYSTEMS
<ul style="list-style-type: none"> ▪ Legislative mandates ▪ Rules ▪ Regulations ▪ Policies ▪ Procedures ▪ Administrative instructions ▪ Delegation of authority ▪ Accounting and financial policies 	<ul style="list-style-type: none"> ▪ Programmes ▪ Key initiatives ▪ Projects ▪ Services ▪ Processes ▪ Systems ▪ Operations ▪ Achievement of intended results ▪ Cost-effectiveness 	<ul style="list-style-type: none"> ▪ Propriety of financial transactions ▪ Accuracy ▪ Completeness ▪ Timeliness ▪ Reliability “in all material respects” 	<p>Information used for:</p> <ul style="list-style-type: none"> ▪ Internal and external reporting ▪ Decision-making 	<ul style="list-style-type: none"> ▪ Applications ▪ Infrastructure ▪ IT projects
<p>Separate or combined in integrated audits (depending on engagement’s risk profile / scope)</p>				

Internal Audit – How to plan for the year?



1

- Define the audit universe

2

- Complete an annual audit risk assessment

3

- Develop a 4-year rolling audit plan

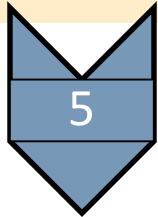
4

- Develop an annual audit workplan

5

- Implement the approved work-plan

Internal audit – how to go about each audit?



Office of Audit and Investigation Services

Investigation

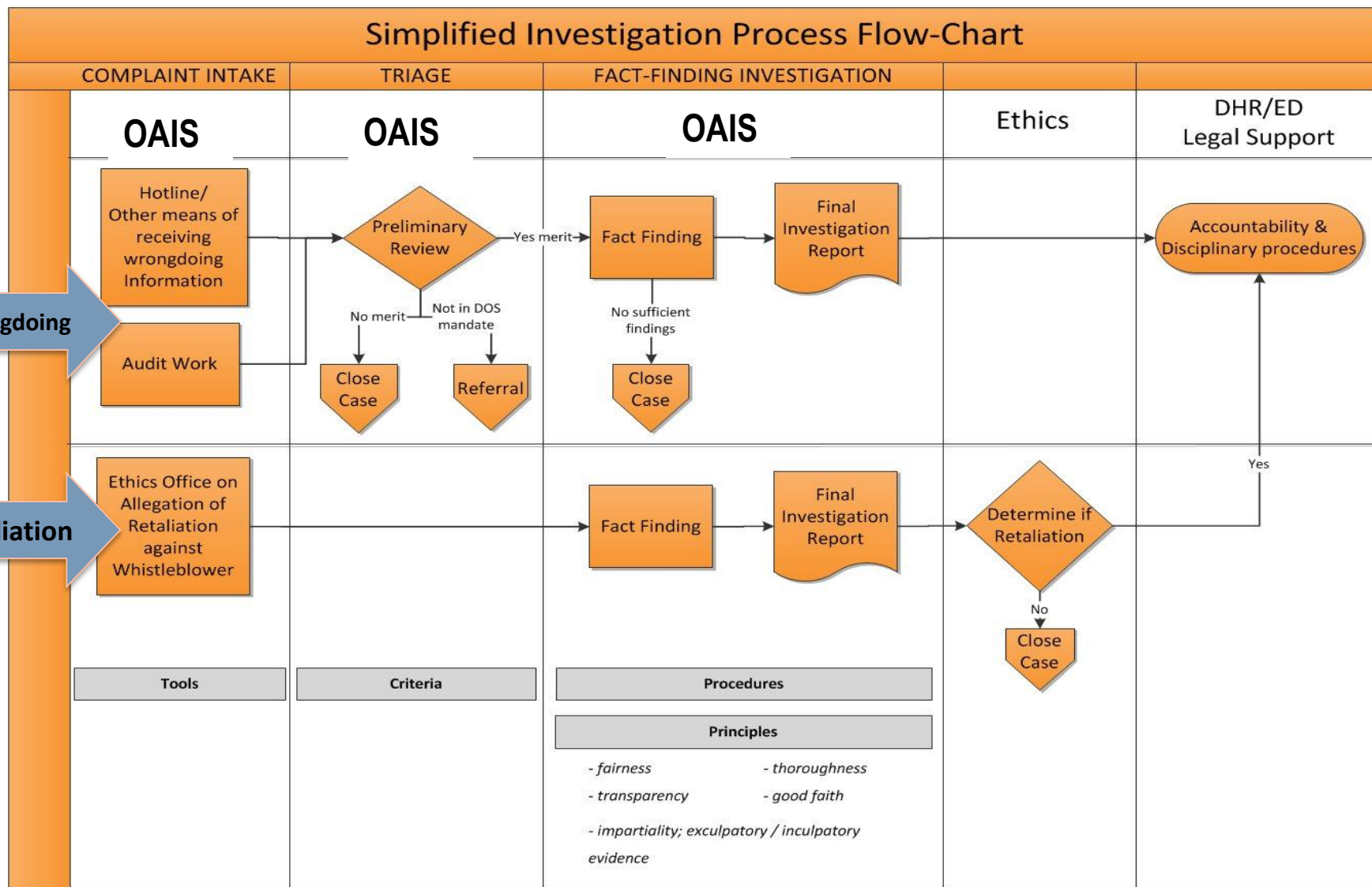
- **Sole entity mandated to conduct investigation at UNFPA**
- **Internal investigations – Staff misconduct**
 - Illegal Acts (e.g. Fraud, Embezzlement)
 - Violations of UN Rules & Regulations (e.g. Misrepresentation, Favoritism)
 - Harassment, Sexual Harassment and Abuse of Authority
- **External Investigations – Third party wrongdoing by vendors, individual consultants or implementing partners**
 - Procurement Fraud
 - Corruption
 - Diversion of Funds

Examples !

Examples !

Note: OAIS does not investigate performance-related matters

Investigation – how is it done?



**Questions?
&
Thank you!**