



# Overview of the Functions of the Office of Internal Oversight Services

2020

Office of the Under-Secretary-General  
for Internal Oversight Services



# OIOS assists the Secretary-General in fulfilling his internal oversight responsibilities

- Established in 1994 by General Assembly resolution 48/218B
- Assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization
- Conducts internal audits, investigations, evaluations and inspections
- OIOS internal audit and evaluation workplans are risk-based to ensure the Office prioritizes the allocation of resources to the oversight of areas that pose the greatest risk to the Organization.

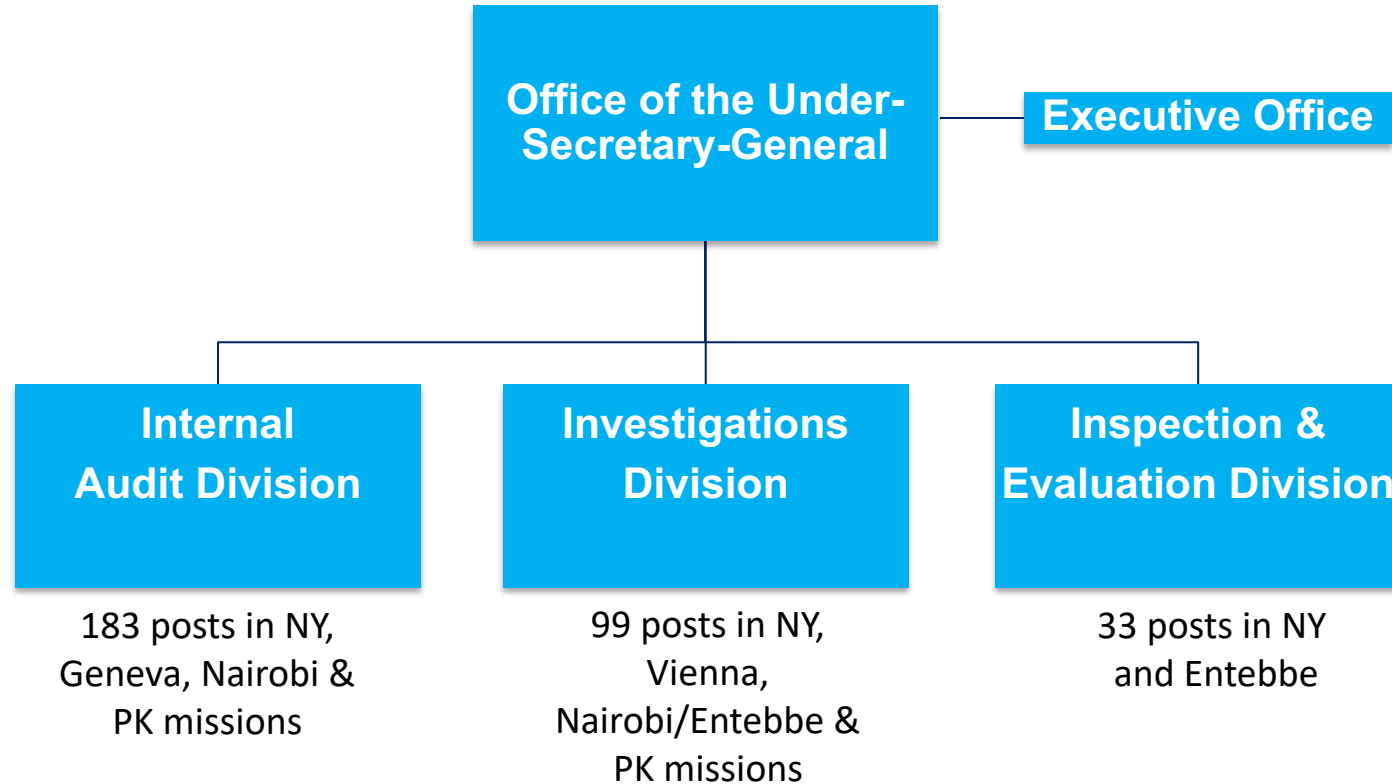
# OIOS exercises operational independence during the conduct of its duties

- Has authority for initiating, carrying out and reporting on any action it considers necessary to fulfill its oversight responsibilities
- The Under-Secretary-General for OIOS:
  - is appointed by the Secretary-General and approved by the General Assembly;
  - serves for one fixed term of five years without the possibility of renewal; and
  - may be removed by the Secretary-General only for cause and with the approval of the General Assembly.

# OIOS provides services to the UN Secretariat and other selected entities

- UNHQ Secretariat departments and offices
- Offices away from UN HQ and regional commissions
- Peacekeeping and special political missions
- Office of the UN High Commissioner for Refugees
- UN Joint Staff Pension Fund
- Tribunals

# OIOS Structure



# The Internal Audit Division provides risk-based internal audit services

- Provides risk-based and objective internal audit assurance and advisory services
- Focuses on evaluating and improving the effectiveness of governance, risk management and control processes
- Covers peacekeeping and non-peacekeeping activities in the UN Secretariat, UNHCR, UNJSPF and other selected entities
- Issued 107 reports during the year ended 30 June 2020

# The Investigations Division investigates allegations of misconduct

- Investigates allegations of fraud, abuse and other forms of misconduct
- Also assesses the potential within programme areas for fraud and other violations
- Has offices in New York, Vienna, Entebbe, Nairobi and four peacekeeping missions
- Issued 293 reports during the year ended 30 June 2020

# The Inspection and Evaluation Division evaluates the organization's programmes

- Evaluates the relevance, efficiency, effectiveness and impact of the organization's programmes
- Occasionally inspects an organizational unit, issue or practice perceived to be of potential risk to help identify areas of improvement
- Covers peacekeeping and non-peacekeeping activities
- Issued 17 reports during the year ended 30 June 2020



# OIOS systematically follows up on the implementation of its recommendations

- Issues over 1,000 recommendations a year and categorizes each recommendation.
  - *Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.*
  - *Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.*
- Follows-up on all recommendations twice a year and ensures that all critical recommendations past due are followed-up on quarterly

# OIOS publishes its internal audit and evaluation reports on its website

- Issues reports to the heads of departments and offices and/or the General Assembly
- Publishes internal audit and evaluation reports on its website ([oios.un.org](http://oios.un.org))
- Issues Status Reports to the Secretary-General annually and annual activity reports to the Secretary-General and the General Assembly

# OIOS has various interactions with UN external oversight bodies and oversight offices

- Coordinates activities with the Board of Auditors (BOA) and Joint Inspection Unit (JIU) to minimize duplication and optimize oversight coverage
- Attends bi-annual tripartite meetings as well as numerous bilateral and ad hoc meetings with the BOA and JIU
- Interacts with other UN system oversight offices through established UN networks for auditors, investigators and evaluators

# OIOS also interacts with three Audit Committees

- The activities of OIOS are examined by the UN Independent Audit Advisory Committee as well as the UNHCR Independent Audit and Oversight Committee, and Pension Board Audit Committee
- These committees provide advice on various issues related to OIOS work plans, budget proposals, effectiveness, efficiency, impact, etc.

# OIOS work in the time of COVID-19

- Organizational risks and priorities have changed significantly; OIOS has reassessed how it can most effectively utilize its resources and expertise to support the Organization.
- OIOS staff are also significant repositories of knowledge in areas that are of direct relevance to the Organization's response to, and eventual recovery from COVID-19
- OIOS has been adjusting its strategy, revising its workplans, and identifying how it can deploy its resources to more effectively support the Organization.



Our Vision:

**A strong and accountable United Nations,  
fortified by world-class internal oversight**

Our Mission:

**Delivering objective oversight results that  
make a difference**