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

Office of the Under-Secretary-General

Executive Office

Internal Audit Division
183 posts in NY, Geneva, Nairobi & PK missions

Investigations Division
99 posts in NY, Vienna, Nairobi/Entebbe & PK missions

Inspection & Evaluation Division
33 posts in NY and Entebbe
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)

- 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