

Office of Internal Audit and Investigations

2018 Annual Report

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2018 ANNUAL REPORT



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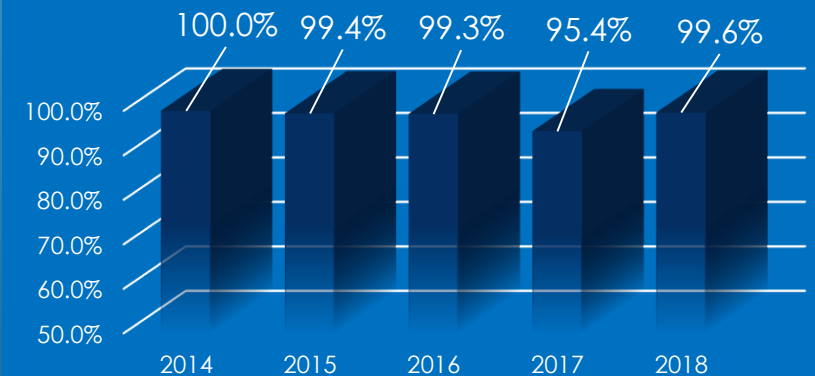
BASIS OF ANNUAL ASSURANCE OPINION

The overall satisfactory assurance opinion on the UNICEF framework of governance, risk management and control process addresses the Board's decision and is anchored in:

- ▶ Risk-based work planning process carried without interference from management
- ▶ 17 audit reports
 - ✓ 13 country offices that account for more than 23% programme expenditure, some of which were operating in challenging environments and associated with elevated risks to effective, efficient and economical delivery of results for children
 - ✓ 3 functions/operations considered as critical to all offices across the organization
 - ✓ One special audit
- ▶ Non discovery of material deficiencies in the overall organization framework of governance, risk management and control
- ▶ 82% of audits resulted in overall satisfactory rating
- ▶ Historically high implementation rate of agreed actions that underscores management's commitment to constantly improve governance, risk management and control processes



IMPLEMENTATION RATE OF AGREED ACTIONS



PROFESSIONAL STANDARDS AND NETWORK



Professional standards

- International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors
- Uniform Principles and Guidelines for Investigations
- Due-process principles stipulated in chapter X of the United Nations Staff Regulations and Rules



Network

- The United Nations Representatives of Internal Audit Services (UN-RIAS)
- Conference of International Investigators
- United Nations Board of Auditors
- UNICEF and donors' oversight bodies
- 90% of our internal staff are members of professional organizations such as IIA, AICPA, FCCA, ISACA

AUDIT QUALITY AND PERFORMANCE



Internal quality assurance and improvement programme

Periodical external quality assessment

Client feedback

Key performance indicators

100% / 100%

✓ Public disclosure

85% / 90%

✓ Delivery of a risk-based workplan

100% / 100%

✓ Client feedback of 'generally satisfactory'

69% / 90%

✓ Timeliness of internal audit reporting

82% / 75%

✓ Timeliness for investigations

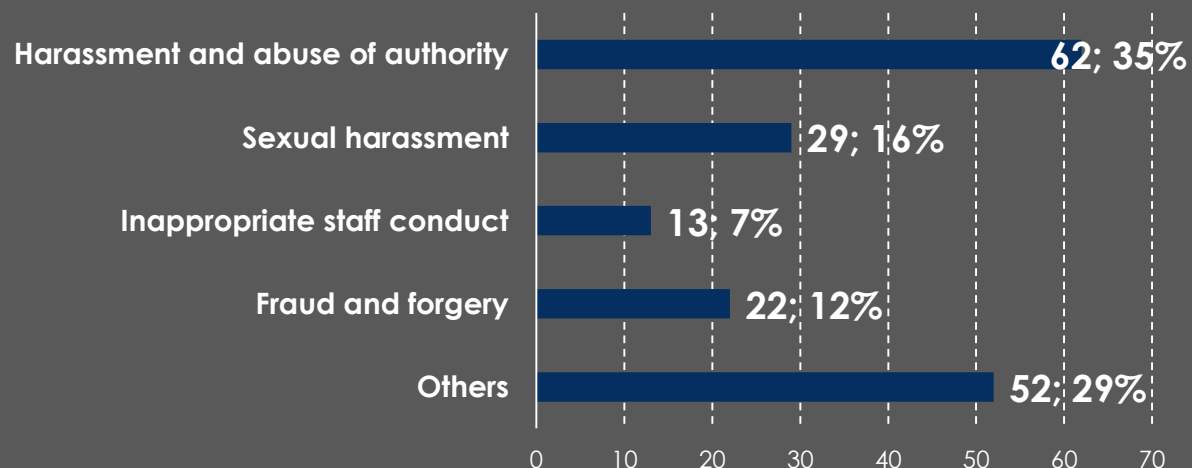
OVERVIEW OF INVESTIGATION CASELOAD

226 investigations cases managed,
representing a 95 per cent increase compared to 2017

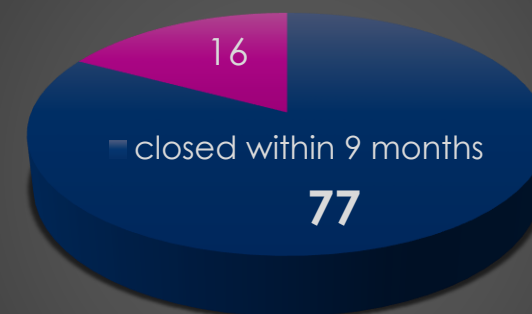
178 allegations that merit investigation received in 2018, an average increase of 44% compared to 2016 & 2017 combined

48 cases carried over from the previous year

178 allegations that merit investigation



77 of 93 cases (82%) closed within 9 months



RESOURCES DEPLOYED

Approved internal auditing resources were generally appropriate and sufficient and were effectively deployed to deliver the risk-based audit work-planning

Budget of \$7.01 million, of which 97 per cent had been expended by year end

65% authorized posts were deployed – an equivalent of 13 of 20 internal audit and 7 of 11 investigations posts

- ✓ At the start of 2018, there were 37 authorized posts of which 11 were vacant
- ✓ The post for Director felt vacancy during the year (13 July)
- ✓ In October, the ED authorized 4 additional posts bringing the total number of posts 41

STRATEGIC ROADMAP



The Office will continue to develop its capacity and capabilities to meet UNICEF's assurance and integrity needs in 2019 and beyond:

✓ Sharp focus on what really matters - including value for money, fraud risk, ICT and cybersecurity, and data protection

✓ Review and streamline processes

✓ Review of the Office structure and its physical location within the Organization.



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Thank You

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