

Assessment of OIAI Independence



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Item 8: Update on oversight matters

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OIAI Mandate and Charter



Provide assurance and advisory services to all of UNICEF global operations



Support UNICEF Integrity Framework through investigations into alleged wrongdoing



Improve UNICEF governance, risk management and control processes



Maintain functional and operational independence

Hallmarks of Independence of Audit and Investigations

Mandate

- Updated Charter adopted in 2021
- It codifies the principles and arrangements for maintaining functional and operational independence

Access to Information

- OIAI has unrestricted access to information within UNICEF to exercise its duties and mandate.

Reporting

- OIAI Director reports to the Executive Director
- OIAI reports annually to the Executive Board through its annual report
- OIAI welcomes more opportunities to interact with the Executive Board

Scope of Work

- OIAI independently determines what to audit and what to investigate
- Management can review OIAI decision not to investigate
- OIAI independently determines content of audit and investigative reports and related findings

Hallmarks of Independence of Audit and Investigations

Quality Control

- OIAI has recently had favourable external reviews of both its audit and investigations functions
- The Audit Advisory Committee provides an annual opinion on the independence and work of OIAI

Staffing

- OIAI independently selects and hires staff as needs arise and resources permit
- To date, staff are not subject to rotation or similar limits on time in post, but this is under review

Tenure

- Director has a fixed term five-year appointment, renewable once.
- Selection is by the Executive Director

Resources and Budget

- OIAI has independent discretion over utilization of the funds it is allocated
- Management controls budget allocation for OIAI, as it does for all UNICEF functions
- Growth of UNICEF programmes and OIAI workload has increased more rapidly than growth in OIAI resources
- While staffing numbers have increased, non-post budget resources are the same in 2022 as in 2018

Opportunities

- Informal and formal interactions with the Executive Board
- Develop a deeper understanding of the work of the independent oversight offices
- Review funding sources for oversight activities
- Strive for consistency in donors' requests for information on assurance
- Encourage independent determination by OIAI on what to investigate and audit
- Encourage increase in use of alternative mechanisms to resolve conflict