

2012/13

Office of Internal Audit 2011 annual report to the Executive Board

The Executive Board

1. *Takes note* of the Office of Internal Audit 2011 annual report to the Executive Board (E/ICEF/2012/AB/L.2), the UNICEF Audit Advisory Committee annual report for 2011, and the UNICEF management response to the Office of Internal Audit annual report for 2011 (E/ICEF/2012/AB/L.3);

2. *Welcomes* the focus on risk-based audit planning;

3. *Takes note* of the change of the name of the Office of Internal Audit to the Office of Internal Audit and Investigations;

4. *Expresses its support* for strengthening the capacity of the Office of Internal Audit and Investigations and requests management to ensure adequate and timely staffing;

5. *Recalls* paragraph 13 of its decision 2011/21 on internal audit and oversight, which requested Executive Board consultations on a broad range of possible transparency and accountability measures, including public disclosure of internal audit reports; and paragraph 12 of decision 2009/8 on specific circumstances where full disclosure would not be appropriate;

6. *Recognizes* that the independence of the internal audit function and transparency with respect to audits, financial reporting, risk management, and internal controls strengthens accountability and increases public confidence;

7. *Expresses its support* for greater accountability and transparency;

8. *Decides* that the Director of the Office of Internal Audit and Investigations will make publicly available all internal audit reports issued after 30 September 2012;

9. *Decides* that before making disclosure of an internal audit report that contains findings related to a specific Member State, UNICEF will provide a copy of the report to the concerned Member State and provide the concerned Member State with adequate time to review and comment on the report, as per paragraph 9 (b) of decision 2009/8, and in this context *notes* that where information contained in a UNICEF internal audit report is deemed by the Executive Director or the concerned Member State to be particularly sensitive (relating inter alia to third parties or a country, government or administration); or as compromising to a pending action; or as being likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy, such UNICEF internal audit report may be redacted or withheld in its entirety at the discretion of the Office of Internal Audit and Investigations;

10. *Requests* the Office of Internal Audit and Investigations to include in its annual reports to the Executive Board the titles of all internal audit reports issued during the year and information on significant issues, if any, related to the public disclosure of internal audit reports; and to include in its 2014 annual report an analysis on experience gained from public disclosure to date.

*Annual session
8 June 2012*