Developing an Internal Audit Workplan for 2024

Executive Board - Closed Briefing
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Provide assurance and advisory services

Support the Integrity Framework through investigations into alleged wrongdoing

Improve the governance, risk management and control processes

Maintain functional and operational independence
Internal Audit Cycle

Risk Assessment

Workplan

Audit Execution

Ongoing Risk Intelligence

Annual Opinion

Follow Up

Audit Reports
Risk Assessment Process

UNICEF STRATEGIC PLAN
- Objectives
- Strategies
- Enablers

AUDIT UNIVERSE
- Country Offices
- Thematic Areas
- ICT Areas

RISK ASSESSMENT
- Operational
- External
- Assurance
Risk Assessment Process (continued)

Data Collection

**COUNTRY OFFICE**
- Financial and operational data
- Interviews with Management
- Discussions with UNBoA
- Public indices
- Age of recent assurance/advisory

**THEMATIC**
- Financial and operational data
- Surveys and Interviews: Management
- Donor Interviews
- Discussions with UNBoA
- Survey / Brainstorming of OIAI
- Age of recent assurance/advisory

**ICT**
- External subject matter experts
- Digital Transformation Strategy
- Interviews with Management
- ICT Risk Registers
- Age of recent assurance/advisory

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Analysis of Data

Resource Assessment

- 28 Posts
- Non-Post Budget

Audit Work Plan

Advisory Engagements

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Risk Assessment Process (continued)

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Audit Work Plan

Advisory Engagements
What else to expect in 2024

- Ongoing adjustment to workplan
- Opening of Nairobi office
- Mid Term Review
- External Quality Assessment in 2024
We look forward to your input and questions