



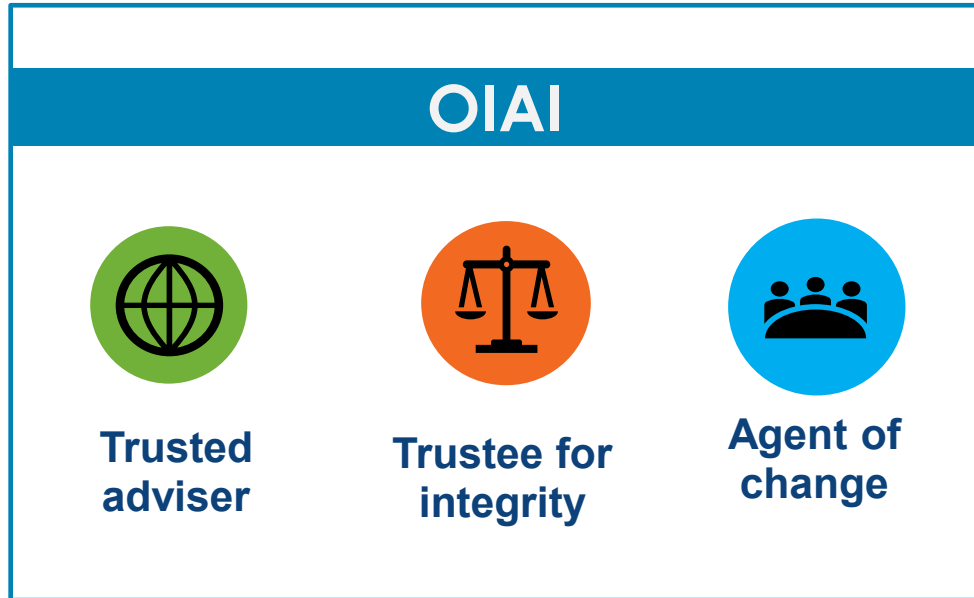
# OFFICE OF INTERNAL AUDIT AND INVESTIGATIONS

## 2023 Annual Report

Stephen Zimmermann, Director, OIAI

UNICEF Executive Board  
2024 annual session (11–14 June 2024)  
Item 12: UNICEF Office of Internal Audit and Investigations  
2023 annual report to the Executive Board  
Reference documents: E/ICEF/2024/AB/L.3 and Add. 1

# 2023 Highlights



- Extensive **assurance work**
- Growing **investigative caseload**
- Further **decentralization**
- Increasing **donor requests**
- Improved **data analytics**
- New **budgeting model**

**OIAI confirms:**  Independence and absence of management interference  Compliance with professional standards  Participation in professional networks  Effective use of resources  Compliance with Executive Board decision on public disclosure  Provision of an annual opinion

# Annual Opinion

*“Based on the scope of work undertaken by OIAI in 2023, nothing came to the attention of the Office that would lead it to believe that the UNICEF governance, risk management and control processes were not adequate and effective to achieve the organization’s objectives.”*

## Basis for Opinion

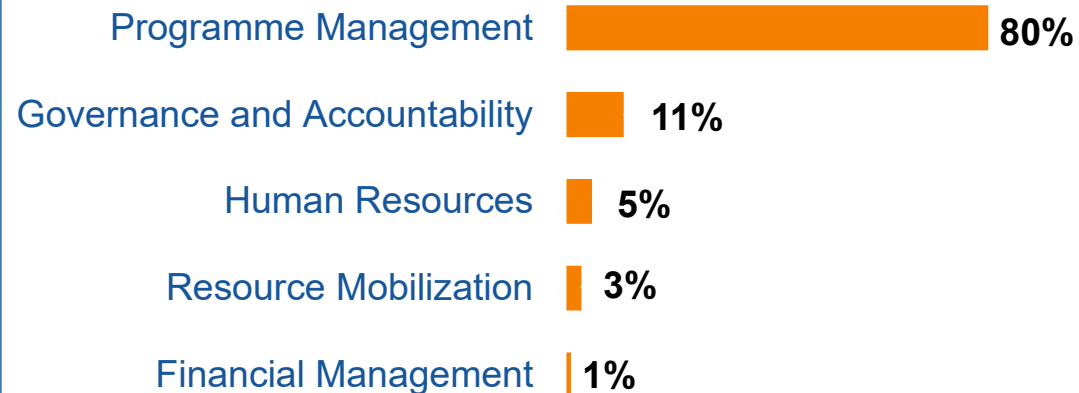
- ✓ Confidence in audit workplan
- ✓ Conclusions of internal audits
- ✓ Non-discovery of material deficiencies
- ✓ Implementation rate of agreed actions

# Internal Audit Overview

**25 reports issued:** 19 country offices, 5 thematic and 1 joint advisory

- **63%** of reports resulted in an overall satisfactory rating
- **25%** of agreed actions rated as “high-priority”
- **87%** of 2022 agreed actions implemented; only 1 older than 18 months

## Country Office Observations by Category



## THEMATIC AUDITS

- **UNICEF Regulatory Framework**
- **Performance Management and Career Development**
- **Hosting of Global Partnerships by UNICEF**
- **Public Partnerships Division**
- **Financing of Fundraising Activities: World Bank Bond**

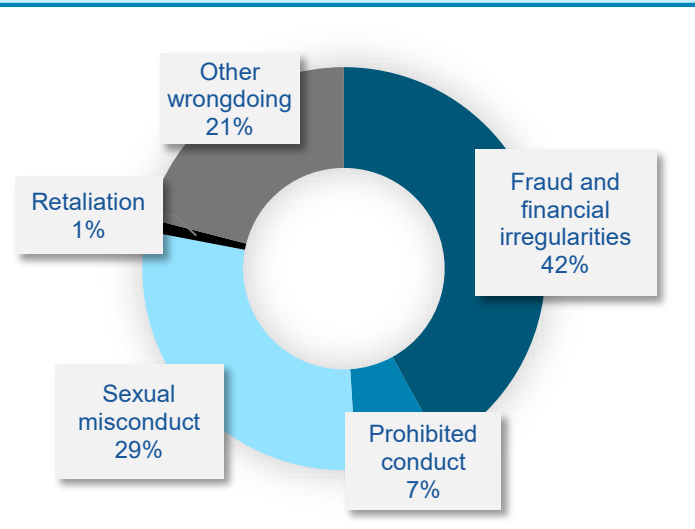
# Investigations Overview

**15,000** inquiries received through hotline

**912** cases managed, an **18% increase** from 2022

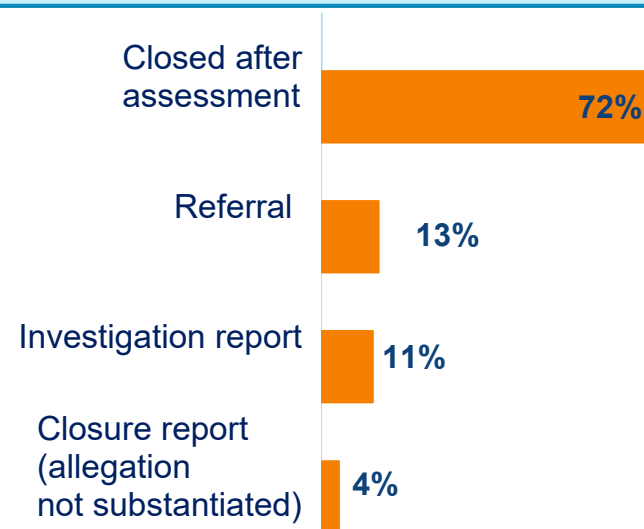
**512 new cases** registered  
↑**18%** from 2022

## Types of allegations



**386 cases closed**  
↑**3%** from 2022

## Disposition of cases



## Non-case-specific activities

- Donor engagement and reporting
- Contribution to policy initiatives
- Expanded outreach and training for UNICEF staff and partners
- Developing practical guidance on responding to fraud and corruption
- Proactive review of supply function risks in Afghanistan Country Office.

# ROAD MAP FOR 2024



- ❖ External Quality Assessment of internal audit function
- ❖ Cross-cutting audit reports
- ❖ Focus on fraud and corruption
- ❖ Strive for increased efficiency in managing donor demands
- ❖ Use of alternative conflict resolution mechanisms where investigations are not necessary



A young girl with dark skin and her hair styled in braids adorned with colorful beads and flowers. She is wearing a blue and white checkered dress with a light blue lace-trimmed vest. She has several bright green bangles on her right wrist and is carrying a light blue UNICEF school bag. The bag features the UNICEF logo and the text 'unicef' and 'Tous les enfants, filles et garçons à l'école'. She is standing in front of a building with grey stone walls and a window with white shutters. A large blue banner with the text 'Thank you.' is overlaid on the left side of the image.

# Thank you.