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Charter of the UNICEF Office of Internal Audit and Investigations

Summary

This Charter of the UNICEF Office of Internal Audit and Investigations (OIAI) ([E/ICEF/2026/AB/L.7](#)), which was approved by the Executive Director, is presented to the Executive Board at the second regular session of 2026. This document outlines the mandate and enabling framework for OIAI that is necessary to meet stakeholder expectations and strengthen independence, and it clearly describes the varied and expanding audit, investigations and consulting work undertaken by the Office.

This document revises the Charter of the UNICEF Office of Internal Audit and Investigations dated 17 June 2021 in accordance with paragraph 6 of Executive Board decision 2026/18, which “*Also recalls* the recommendation contained in paragraph 27 (b) of the document [E/ICEF/2022/26](#), and requests UNICEF to revise the Charter of the Office of Internal Audit and Investigations to include provisions for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the Director of the Office of Internal Audit and Investigations, and to present the revised Charter to the Executive Board in an item for decision at its second regular session of 2026”.

* [E/ICEF/2026/25/Rev.1](#).

Note: The present document was processed in its entirety by UNICEF.



I. Preamble

1. This Charter sets out the purpose, authority, and responsibility of the Office of Internal Audit and Investigations (OIAI, or the “Office”) in line with the UNICEF Financial Regulations and Rules and the accountability system of UNICEF.

II. Purpose, mission and independence

2. OIAI is a key component of the UNICEF independent internal oversight system. Its mission is to provide UNICEF with independent and objective assurance, investigative and consulting services through internal audits and investigations. It evaluates and contributes to the improvement of the adequacy and effectiveness of governance, risk management and control processes and, through its activities, promotes accountability, integrity and ethical behaviour in achieving the UNICEF goals and objectives of promoting the rights and wellbeing of every child.

3. OIAI has operational independence in the performance of its oversight functions. It has the independent authority to initiate and carry out its activities with respect to any matter that it considers necessary to fulfil its responsibilities, as well as to report to the Executive Director and/or the Executive Board on any matter it deems relevant. It exercises independent judgement in the selection, scope, procedures, frequency and timing of its activities, and in the communication of the results.

4. OIAI shall be free from interference in determining the scope of its audits and investigations, performing its work and communicating results.

5. The Office’s independent activities cover all programmes, operations (including all systems and processes) and activities undertaken by UNICEF and its personnel, its institutional contractors, implementing partners and other third parties, in any location.¹

6. OIAI may independently initiate and participate in audits and investigations of United Nations inter-agency activities in coordination with other oversight entities of the United Nations.

7. The Office’s independent periodic audit workplan is approved by the Executive Director after review by the Audit Advisory Committee. OIAI may audit or investigate any area within its mandate, as necessary.

III. Responsibilities

A. Audits

8. OIAI conducts internal audits to evaluate the adequacy and effectiveness of UNICEF governance and risk management, as well as controls. OIAI supports UNICEF in ensuring the:

- (a) Achievement of the organization’s strategic objectives;
- (b) Adequacy and effectiveness of risk identification and prioritization,

¹ For purposes of this Charter, “personnel” includes UNICEF staff members, individual consultants and contractors, United Nations Volunteers, interns, individuals serving on loan or deployed under standby arrangements to UNICEF, and other persons who work for UNICEF under an individual contract or under any other arrangements. For purposes of this Charter, “third parties” includes any other entities and organizations, public or private, that have a contractual relationship or legal agreement with UNICEF.

determination of risk tolerance and efficiency and effectiveness of control processes in mitigating residual risks;

- (c) Reliability and integrity of financial and operational information;
- (d) Effectiveness, economy and efficiency of operations and programmes;
- (e) Safeguarding of assets;
- (f) Compliance with applicable, regulations, rules, policies, procedures and contracts.

9. OIAI internal audit activity adds value to the organization and its stakeholders by providing objective and relevant assurance and advice, and by contributing to the effectiveness and efficiency of governance, risk management and control processes using a systematic, disciplined and risk-based approach.

10. OIAI adheres to the single audit principle adopted by United Nations system organizations, which gives the United Nations Board of Auditors the exclusive right to audit the accounts and statements of the United Nations. OIAI will be consulted if any exceptions to this principle are negotiated in any agreements that have the potential to impact the independence of the Office in determining its audit subjects or allocation of resources.

B. Consulting services

11. OIAI provides consulting services to UNICEF management in accordance with applicable standards including the International Standards for the Professional Practice of Internal Auditing. Consulting services are advisory in nature and are intended to add value and improve UNICEF governance, risk management and control processes. Consulting services will be undertaken in a manner in which OIAI maintains its independent objectivity and does not assume responsibilities reserved for management. OIAI will take all necessary steps to avoid and address possible conflicts of interest that may arise as a result of the provision of consulting services.

C. Investigations

12. OIAI is responsible for assessing and conducting investigations as it deems appropriate into possible misconduct or wrongdoing within and associated with UNICEF. This includes allegations of fraud, corruption and other forms of misconduct or wrongdoing involving UNICEF staff and non-staff personnel, institutional contractors, implementing partners and other third parties.

13. Misconduct may include the following: fraud; corruption; workplace harassment; sexual harassment; abuse of authority; discrimination; retaliation; sexual exploitation and abuse; or any other failure to observe prescribed regulations, rules, policies and procedures and standards of conduct.

14. OIAI may conduct investigations into allegations of fraud; corruption; collusion; coercion; obstructive practices; waste; abuse of resources; other financial irregularities; sexual exploitation and abuse; or any other unethical practices or types of wrongdoing contrary to applicable regulations, rules, policies and contractual obligations by institutional contractors, implementing partners and other third parties. OIAI may, if appropriate, refer allegations involving non-UNICEF personnel to the investigative functions of such third parties, including national authorities. If it is determined that the third party does not have the internal capacity or resources to properly undertake this work, the third party may engage qualified external investigative entities to perform the investigation, or OIAI may directly undertake the work.

15. The Office may undertake proactive investigations in areas of UNICEF operations that are susceptible to fraud, corruption and other wrongdoing.
16. OIAI will maintain secure and confidential reporting facilities that are available to all staff and non-staff personnel, third parties and the public at large to report fraud, corruption or other wrongdoing, including anonymously, at any time and from any location.
17. OIAI will maintain an effective system for recording and managing allegations and cases for investigation.
18. OIAI will ensure satisfactory execution and supervision of investigations and submission of investigation reports to the relevant offices for disciplinary or other appropriate follow-up action.

D. Other responsibilities

19. OIAI will prepare a quadrennial strategy and office management plan that is aligned to the UNICEF Strategic Plan, reviewed by the Audit Advisory Committee and approved by the Executive Director.
20. OIAI will prepare a risk-based annual workplan, along with adjustments over the course of the year as necessary, that is responsive to emerging risks, trends and issues. This workplan will be reviewed by the Audit Advisory Committee and approved by the Executive Director.
21. OIAI will maintain a professional cadre of personnel with necessary qualifications, knowledge and skills sufficient to allow the Office to execute its mandate.
22. OIAI will coordinate with other components of the UNICEF oversight system, including the United Nations Board of Auditors, the Joint Inspection Unit of the United Nations system, the UNICEF Evaluation Office and the UNICEF Ethics Office to optimize oversight and avoid duplication of assurance and oversight work.
23. OIAI will maintain a quality assurance and improvement programme for its operational activities, following applicable professional standards.
24. OIAI will take any necessary steps to maintain the independence and objectivity of the Office and its personnel and ensure that all oversight activities are performed in accordance with this Charter and are consistent with relevant professional norms, standards, best practices and UNICEF policies and procedures.

IV. Reporting

25. OIAI independently reports to the Executive Director and the UNICEF management on the outcome of audits and investigations and on emerging risks and trends identified through its operational activities, as well as on any other matter it deems appropriate.
26. OIAI independently reports to the Executive Board on its operational activities as well as any other matter it deems appropriate. In accordance with the Executive Board decisions, the OIAI annual report to the Executive Board provides an annual opinion to the Executive Director and the Executive Board, based on the scope of work done, on the adequacy and effectiveness of the organization's framework of governance, risk management and controls.
27. OIAI makes its internal audit reports publicly available in accordance with the decisions of the Executive Board. In exceptional cases, reports may be redacted or

withheld in their entirety at the discretion of the Director, OIAI in accordance with the decisions of the Executive Board.

28. OIAI reporting of the results of oversight activities conducted jointly or in coordination with other United Nations entities is governed by agreed procedures.

V. Authorities

29. OIAI has the authority to allocate its resources, establish schedules, select subjects, determine scope of work and apply techniques required to accomplish assurance, advisory and investigation objectives, and to issue reports as it deems necessary.

30. OIAI has the authority to engage personnel as necessary for the performance of its functions under this Charter.

31. OIAI has the authority to independently decide to open an investigation into any matter, or to decide not to consider a case or open an investigation, without approval of the Executive Director or any other official.

32. OIAI has the authority to refer matters to other investigative entities or mechanisms for assessment and/or investigation, including in cases where the involvement of OIAI would pose an actual, potential or perceived conflict of interest; in cases involving allegations of possible wrongdoing by OIAI personnel, in which case the matter shall be referred to the Executive Director; or for any other reason.

33. OIAI has the authority to conduct investigative activities to identify areas of risk with the objective of developing or improving measures or systems of control that would pre-empt wrongful acts.

34. OIAI has the authority to provide information to donor entities and other investigative entities to promote and enhance accountability and to ensure such information is shared in a manner that does not jeopardize investigative or other operational activities.

35. OIAI has the authority to conduct audits or investigations jointly with or on behalf of the oversight offices of other entities of the United Nations common system, in accordance with their mandate, including on a cost-recovery basis.

36. OIAI has the authority to independently interface with the United Nations Office of Internal Oversight Services, with oversight bodies of United Nations system and other multilateral entities, with the supreme auditing institutions of Member States and with Member State law enforcement or other authorities as necessary to execute its mandate, with due regard to the privileges and immunities of UNICEF.

37. The personnel of OIAI have full, free and unrestricted access to all functions, personnel, records and property that OIAI deems necessary for the discharge of its audit or investigation responsibilities. The personnel of OIAI will execute this authority with due respect for confidentiality and the need to safeguard sensitive information.

38. OIAI may take or recommend measures it deems necessary for the protection of the confidentiality of complainants and other witnesses, including limiting the use of information provided by them, as compatible with due process requirements.

39. The personnel of OIAI may obtain, from the Executive Director or any other UNICEF personnel, any assistance, cooperation and explanation that OIAI deems necessary to carry out its activities, with any legal support being provided by the UNICEF legal adviser or sourced externally.

VI. Director of OIAI

40. The OIAI Director is appointed for a term of five years, renewable once for a maximum of up to five additional years, and is separated from service upon expiry of his/her term. He/she cannot be reassigned to another post during his/her term and is barred from re-entry into the organization on any type of contract after separation.

41. The Director of OIAI reports to and is accountable to the Executive Director for the responsibilities under this Charter and has confidential and unrestricted access to, and communicates and interacts directly with, the Executive Board, the Audit Advisory Committee and the United Nations Board of Auditors.

42. The decisions on the appointment, renewal, non-renewal and termination of the OIAI Director will be made by the Executive Director, in consultation with the Executive Board.

VII. Accountabilities of OIAI personnel

43. OIAI carries out audit activities in accordance with The Institute of Internal Auditors International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing and the Definition of Internal Auditing.

44. OIAI carries out investigations in accordance with the Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators in 2009, or as they may be amended or superseded.

45. The personnel of OIAI will have no direct operational responsibility or authority over any of the activities audited. OIAI personnel must disclose to the Director, OIAI or to Deputy Directors of OIAI, or to the Executive Director of UNICEF in the case of the Director and Deputy Directors, any actual, potential or perceived conflict of interest or impairment of objectivity in the performance of their functions. The Director shall take any action necessary to resolve the conflict of interest or the impairment of objectivity.

46. OIAI personnel may not undertake the following: initiate or approve transactions or accounting entries external to OIAI; direct the activities of any UNICEF personnel not employed by OIAI, except to the extent that such employees have been appropriately assigned to OIAI teams or to otherwise assist OIAI; or conduct any audit or investigation in which OIAI staff may have a direct or indirect personal involvement or interest.

47. OIAI shall refer all reports of possible misconduct by the Executive Director, or a Deputy Executive Director, to the Secretary-General of the United Nations. Any allegations of misconduct against OIAI personnel will not be investigated by OIAI, but will be submitted to the Executive Director, who shall refer the matter to another United Nations investigations office or to another appropriate external investigative body, with resulting outcomes reported to the Executive Director.

48. To avoid any actual, potential or perceived conflict of interest, OIAI will not audit the investigation function over which it has direct operational responsibility. However, both the internal audit and investigation functions will be subject to periodic independent external quality assessments at appropriate intervals, based on the applicable standards and practices. The results will be reported to the Executive Director and the Executive Board.

VIII. Final provisions

49. OIAI shall be provided with the necessary staffing and budgetary resources to achieve its mission and maintain its independence. The budget of OIAI shall be approved by the Executive Director on the basis of the request submitted by the Director of OIAI. The Office will confirm the adequacy of the resources to fulfil its assurance and investigations mandate in its annual report to the Executive Board.

50. This Charter, and any subsequent revisions, shall be approved by the Executive Director after review by the Audit Advisory Committee, and brought to the Executive Board as an annex to the OIAI annual report.

51. This Charter replaces the Charter of the UNICEF Office of Internal Audit and Investigations of 17 June 2021 ([E/ICEF/2021/AB/L.5](#)).

Approved by:



Catherine Russell
Executive Director

06 August 2026

Date