

# UN-WOMEN EXECUTIVE BOARD

Orientation on the  
oversight mechanisms  
and the ethics function

27 January 2026

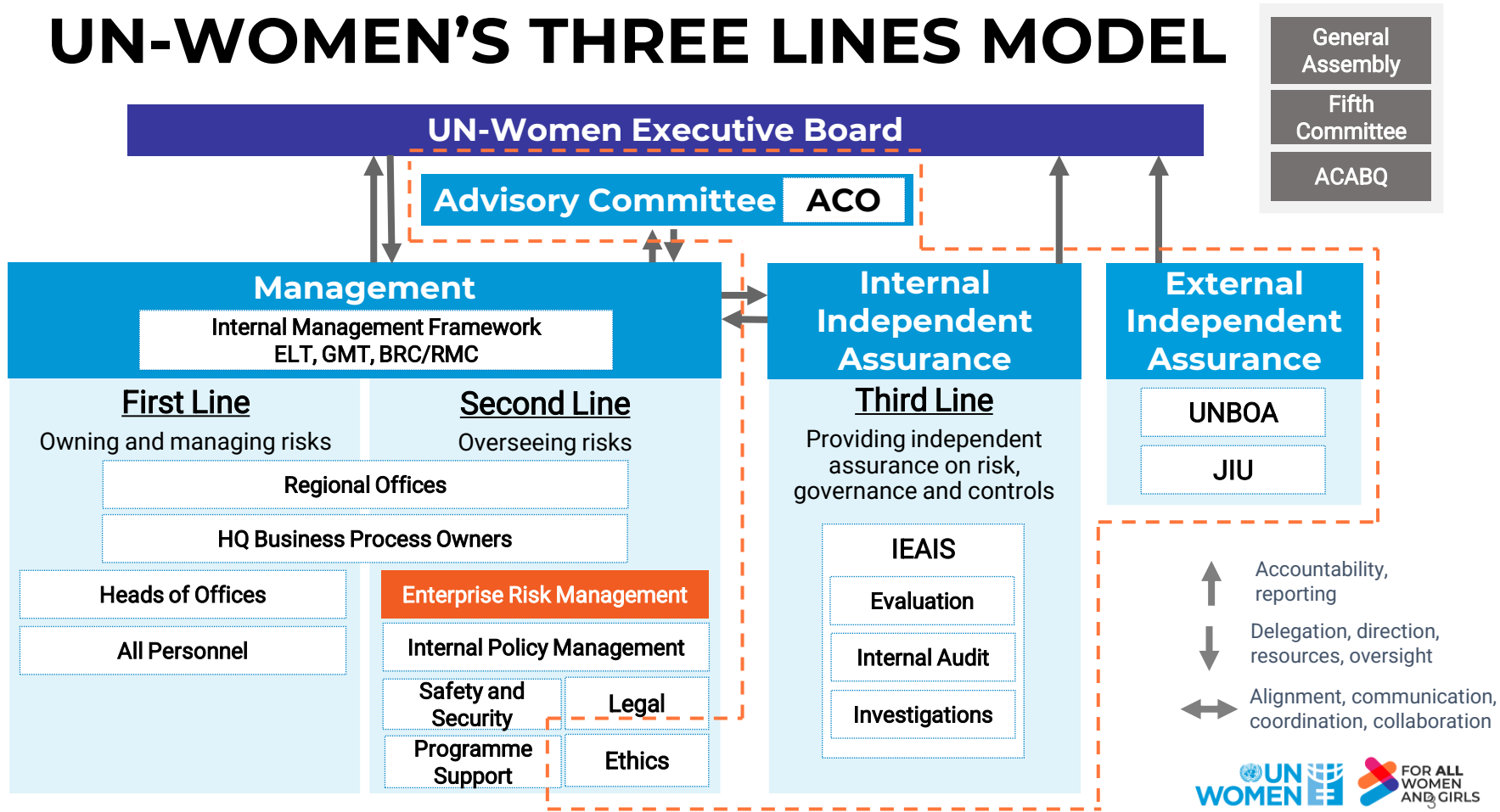


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# 1. OVERVIEW OF UN-WOMEN'S OVERSIGHT ARCHITECTURE

# UN-WOMEN'S THREE LINES MODEL



# EXECUTIVE BOARD SESSIONS

	First Regular Session	Annual Session
Informal Briefings	<ul style="list-style-type: none"> <li>• Informal briefing on <b>audit</b> (external audit)</li> </ul>	<ul style="list-style-type: none"> <li>• Informal briefing on <b>evaluation</b></li> <li>• Informal briefing on <b>audit</b> (internal audit) and <b>investigation</b></li> <li>• Informal briefing on <b>ethics</b></li> </ul>
Formal Sessions	<ul style="list-style-type: none"> <li>• <b>Audit Matters</b> <ul style="list-style-type: none"> <li>○ UNBOA report and audited financial statements</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• <b>Ethics</b> <ul style="list-style-type: none"> <li>○ Annual report on the activities of the ethics function and management response</li> </ul> </li> <li>• <b>Evaluation</b> <ul style="list-style-type: none"> <li>○ Annual report on the evaluation function and corporate/ thematic reports and management response(s)</li> </ul> </li> <li>• <b>Audit and Investigation Matters</b> <ul style="list-style-type: none"> <li>○ Annual report on internal audit and investigation activities and management response</li> <li>○ Report of the Executive Director on disciplinary measures and other actions taken in response to misconduct</li> <li>○ Advisory Committee on Oversight annual report and management response</li> </ul> </li> <li>• <b>Annual Report of the Executive Director</b> <ul style="list-style-type: none"> <li>○ Report of UN-Women on the recommendations of the Joint Inspection Unit</li> </ul> </li> </ul>
	Ad Hoc Briefings	<ul style="list-style-type: none"> <li>• Informal briefing on <b>corporate / strategic evaluations</b> and management responses</li> <li>• Informal <b>closed briefing with Director, IEAIS</b></li> </ul>

## 2. EXTERNAL INDEPENDENT OVERSIGHT PROVIDERS

# UN BOARD OF AUDITORS (UNBoA)

**MANDATE:** established by the General Assembly to audit the accounts of the UN organizations, funds and programmes and report findings and recommendations to the GA and governing bodies

**INDEPENDENCE:** completely independent and solely responsible for the conduct of the audit

**AUTHORITY:** Board and its staff have free access to all books, records, and other documentation which are, in the opinion of the Board, necessary for the performance of the audit

**SCOPE:** form an opinion as to whether the financial statements present fairly; informed by a general review of financial systems, internal controls, and a test examination of accounting records and other supporting evidences

## ENGAGEMENT WITH EXECUTIVE BOARD

Financial report and audited financial statements and management response presented at the **First Regular Session**

Implementation of the recommendations of the Board of Auditors and management responses presented at the **First Regular Session**

# JOINT INSPECTION UNIT (JIU)

**MANDATE:** established by the General Assembly as the only independent, external oversight body of the UN system, mandated to conduct system-wide reviews, evaluations and assessments.

**INDEPENDENCE:** enjoys complete independence; created to assist intergovernmental bodies in the management review and reform processes.

**SCOPE:** reviews cross-cutting issues in the areas of management and administration; identifies best practices, promotes benchmarking and facilitates information sharing throughout the 28 Participating Organizations.

## ENGAGEMENT WITH EXECUTIVE BOARD

Report of UN-Women on the recommendation of the Joint Inspection Unit submitted at the **Annual Session**

Member States can access the JIU's web-based tracking system through dedicated log-in

# 3. INDEPENDENT ADVISORY PROVIDER

# ADVISORY COMMITTEE ON OVERSIGHT (ACO)

**MANDATE:** independent experts appointed by the Executive Director to provide her with independent, external advice on best practices relating to UN-Women's accountability frameworks and systems, including risk management.

**SCOPE:** reviews matters related to organizational performance and effectiveness, financial management and reporting, internal audit, investigation and evaluation functions, ethics function, and the effectiveness of UN-Women's systems of internal control and accountability, including governance, risk management and control processes.

**FUNCTIONING:** members of ACO may serve for a up to two consecutive three-year terms; the ACO holds at least 3 annual meetings + conducts field visits; the Executive Office provides the ACO with a Secretariat function.

## ENGAGEMENT WITH EXECUTIVE BOARD

Annual Report of the ACO and the related Management Response presented at the **Annual Session**

**AUTHORITY:** has authority and responsibility to review all activities it deems appropriate; yearly meetings and exchange with the Director of the Independent Evaluation and Audit Services (IEAS); UN Board of Auditors (UNBoA); Representatives of UN Office of Internal Oversight Services (OIOS); and UN-Women's Ethics function.

**INDEPENDENCE:** enjoys complete independence; deliberations of the Committee are delivered to Executive Leadership through summary memos, in-person debriefs, and meeting minutes, all of which are confidential.

**UN SYSTEM COOPERATION AND INTEGRATION:** participates in annual meeting of representatives of UN System Oversight Committees, hosted by the UN Independent Audit Advisory Committee (IAAC), reporting to Secretary-General.

# 4. INDEPENDENT INTERNAL OVERSIGHT PROVIDERS

# INTERNAL AUDIT SERVICE (IAS)

## Structure at UN-Women

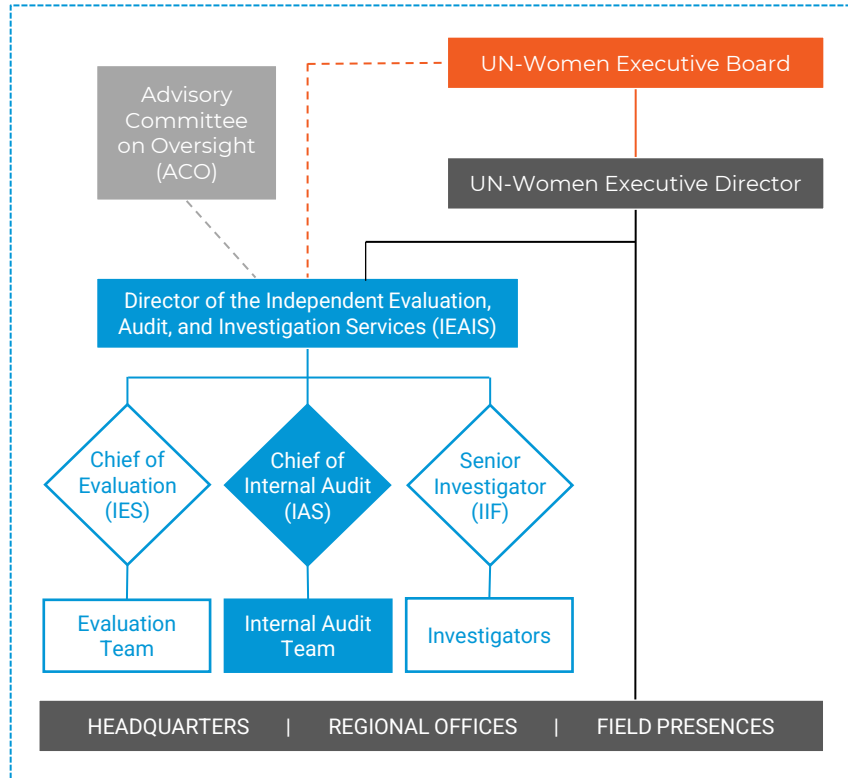
**MANDATE:** Independent and objective assurance and advisory services to add value and improve the effectiveness and efficiency of UN-Women's work. Contributes to accountability and transparency.

**INDEPENDENT:** Reports directly to the Executive Director. Protections of independence through ACO. Reports at least annually to the Executive Board.

**GOVERNED:** IEAIS and IAS Charters, ACO, Global Internal Audit Standards of the Institute of Internal Auditors (IIA).

**AUTHORITY:** Full, free, and unrestricted access to all records, electronic data, physical properties, and personnel.

**SCOPE:** Annual risk-based internal audit planning. Scope includes all UN-Women programmes, operations, systems, processes and offices. Engagement in UN system-wide internal audits and coordination.



# INTERNAL EVALUATION SERVICE (IES)

## Structure at UN-Women

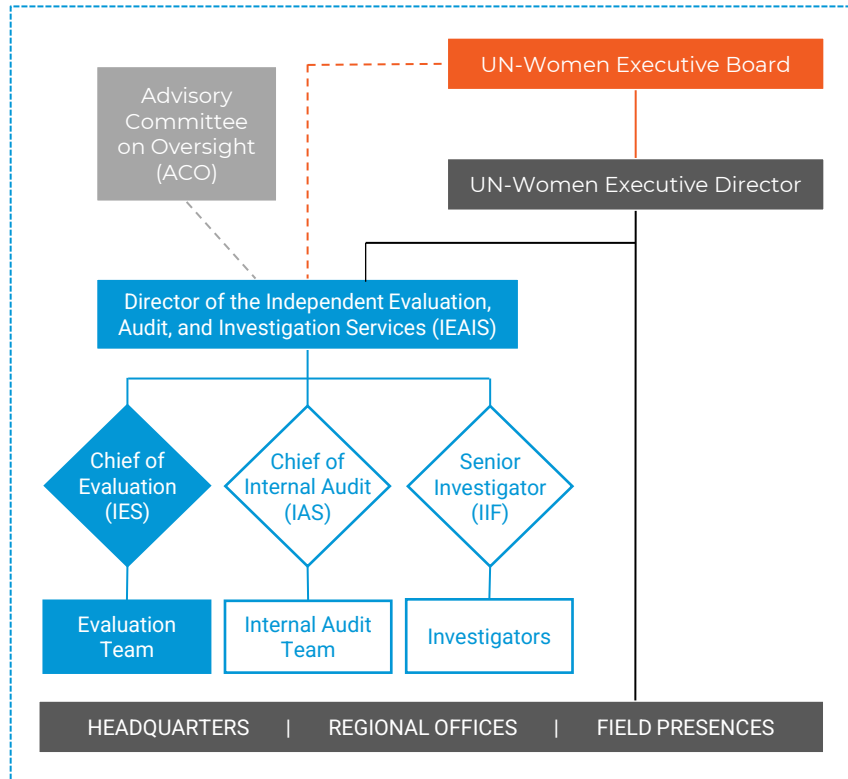
**MANDATE:** Demonstrating accountability to stakeholders; Providing credible and reliable evidence for decision-making to improve results; and Contributing lessons learned to UN-Women’s knowledge base.

**INDEPENDENT:** Reports directly to the Executive Director. Protections of independence through ACO. Reports at least annually to the Executive Board.

**AUTHORITY:** Unrestricted access to records, data, and personnel.

**GOVERNED:** UN-Women Evaluation Policy (UNW/2020/10), IEAIS Charter, ACO, UNEG Norms and Standards.

**SCOPE:** IES is custodian of the UN-Women evaluation function; conducts corporate evaluations, Country Portfolio Evaluations, and regional evaluations; provides technical support to decentralized evaluations; supports UN coordination and accountability through joint and system-wide evaluations; and supports national evaluation capacity development.



# EVALUATION COVERAGE NORMS



## CORPORATE EVALUATIONS (IES-led)

At least **one evaluation covering each thematic area** over Strategic Plan period

**Balanced coverage** of organizational effectiveness and efficiency areas and systemic outcomes. **Balanced coverage of normative, UN system coordination and operational implementation**



## COUNTRY PORTFOLIO EVALUATION (CPE) (IES-led)

At least **once every two Strategic Note cycles**, sequenced to feed into subsequent Strategic Note document and United Nations Sustainable Development Cooperation Framework.

At least **once Strategic Note cycle** if monitoring and audit information points to a significant shift in the programming context or increase in the level of risk.



## REGIONAL EVALUATIONS (IES-led)

Coverage and frequency determined in the context of the development of the **Regional Strategic Note**



## COUNTRY OFFICE-LEVEL THEMATIC EVALUATIONS and co-managed CPEs

Between **two to four country thematic evaluation**, Strategic Note component evaluation or major project evaluations over Strategic Note cycle. Same coverage norm for IES-led CPEs.



## META-SYNTHESIS (IES-led)

At least **one every two years**



## EVALUABILITY ASSESSMENTS, EVALUATION SYNTHESSES, META-EVALUATIONS

Coverage and frequency **determined by commissioning office**



## JOINT UNITED NATIONS AND SYSTEM-WIDE EVALUATIONS,

including UNSDCFs and joint programmes

Coverage and frequency **determined by interagency mechanism**

# INVESTIGATION FUNCTION

## Structure at UN-Women

**MANDATE:** “The Internal Investigation Function of the IEAIS, together with the external investigation service provider (UN-OIOS), has the mandate to investigate allegations of possible misconduct [...] involving staff members and affiliate personnel as well as vendors, implementing partners and third parties.”

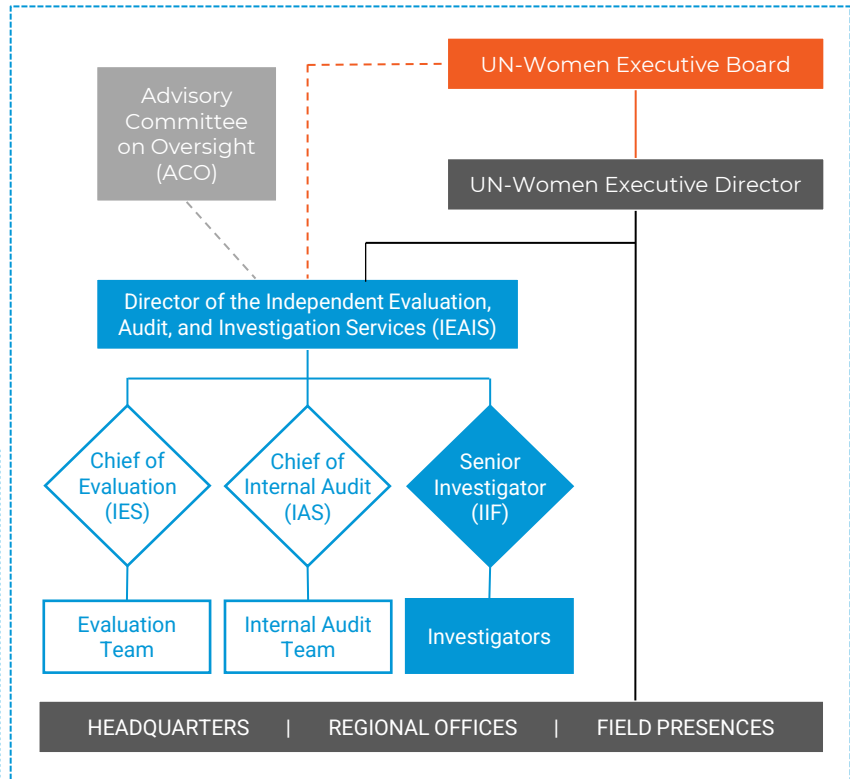
IEAIS charter  
(August 2024) para 5.1.2

UN-Women has zero tolerance for fraud, corruption and any kind of wrongdoing

Anyone with information regarding fraud, corruption or other wrongdoing relating to UN-Women programmes or involving UN-Women personnel should report this information through the investigation hotline:

<https://www.unwomen.org/en/about-us/accountability/investigations>

Or Phone: +1 212-963-1111  
(24 hours a day)



# ETHICS FUNCTION

**MANDATE:** To assist the Executive Director in ensuring that UN-Women personnel observe and perform their functions with the highest standards of integrity by fostering a **culture of ethics, transparency, accountability and mutual respect**.

## **SCOPE:**

- Confidential ethics advice;
- Protection against retaliation;
- Administers the financial disclosure programme (with the UN Ethics Office);
- Conducts outreach and training;
- Provides policy support;
- Participates in EPUN/ENMO.

## NATURE OF THE ETHICS FUNCTION

Independent  
Impartial  
Confidential  
Advisory  
Preventive

## ENGAGEMENT WITH EXECUTIVE BOARD

Annual Report on the Ethics Function presented at the **Annual Session**



# THANK YOU