

# REPORT ON INTERNAL AUDIT AND INVESTIGATION ACTIVITIES

of the United Nations Entity for Gender Equality and the Empowerment of Women

2025 ANNUAL REPORT

EXECUTIVE BOARD INFORMAL SESSION – MAY 2026

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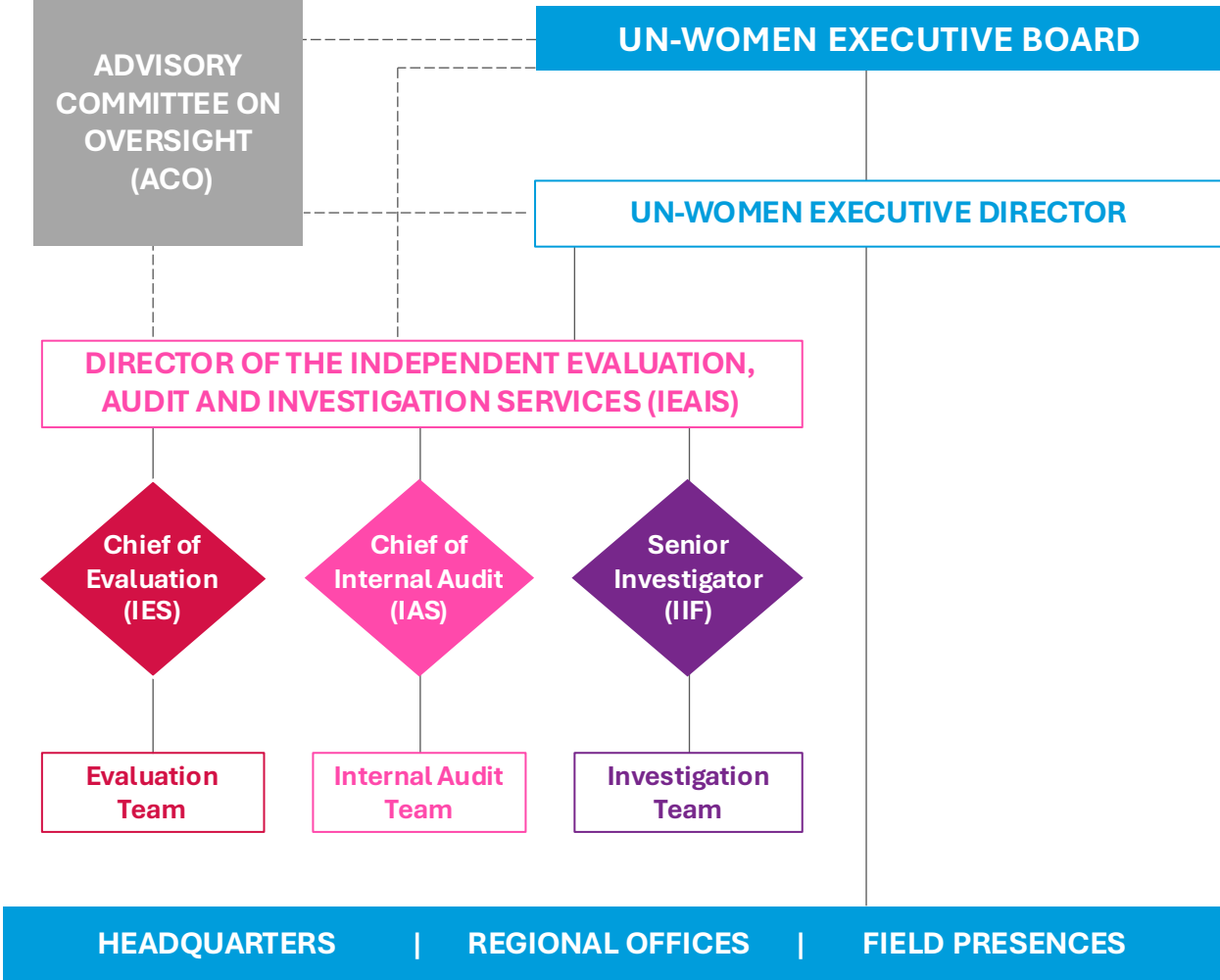
## Resources and plan in 2026

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# INTRODUCTION

# 2025 Independent Evaluation Audit and Investigation Services (IEAIS)



<p><b>MANDATE</b></p> <p>Evaluation, internal audit and advisory services of UN Women’s strategies, programmes, governance, risk management, controls, systems, functions, and processes to provide evidence for decision making, to identify good practices and provide recommendations for improvement. The Internal Investigation Function has the mandate to investigate allegations of misconduct.</p>	<p><b>GOVERNED</b></p> <p>IEAIS Charter, Global Internal Audit Standards of the Institute of Internal Auditors (IIA), IAS Charter, UNEG Norms and Standards, UN Women Evaluation Policy, Uniform Guidelines for Investigations Investigation and Disciplinary Process Policy.</p>
<p><b>INDEPENDENT</b></p> <p>Reports directly to the Executive Director with reporting line to the Executive Board. Protections of independence through charters, reporting line and the Advisory Committee on Oversight (ACO).</p>	<p><b>AUTHORITY</b></p> <p>Full, free, and unrestricted access to all records, electronic data, physical properties, and personnel (except for confidential records in possession of the Ethics Advisor in the performance of their duties).</p>
<p><b>SCOPE</b> Assurance and advisory on the effectiveness of governance, risk management, and internal controls</p>	

# STATEMENT OF INDEPENDENCE

## AND CONFORMANCE TO INTERNAL AUDIT STANDARDS



IAS continues to maintain its **independence**



IAS work conducted in conformity with the Institute of **Internal Auditors' (IIA) Global Internal Audit Standards and Code of Ethics**



IAS was required to undergo an external quality assessment in 2023 and received the **highest rating from the Institute of Internal Auditors.**



IAS performed a **gap analysis** of its procedures against the **updated 2025 Global Internal Audit Standards** to ensure continued compliance



**Overall Conclusion**

**United Nations Entity for Gender Equality  
And the Empowerment of Women**

**Internal Audit Service Generally Conforms with the *International Standards for the Professional Practice of Internal Auditing* and the IIA Code of Ethics.**

This level of conformance is the top rating and demonstrates a clear intent and commitment to achieving the Core Principles for the Professional Practice of Internal Auditing and the Definition of Internal Auditing.

GOVERNANCE		STAFF		MANAGEMENT		PROCESS	
Standard	Rating	Standard	Rating	Standard	Rating	Standard	Rating
1000	GC	1200	GC	2000	GC	2200	GC
1100	GC			2100	GC	2300	GC
1300	GC			2450	GC	2400	GC
Code of Ethics	GC			2600	GC	2500	GC

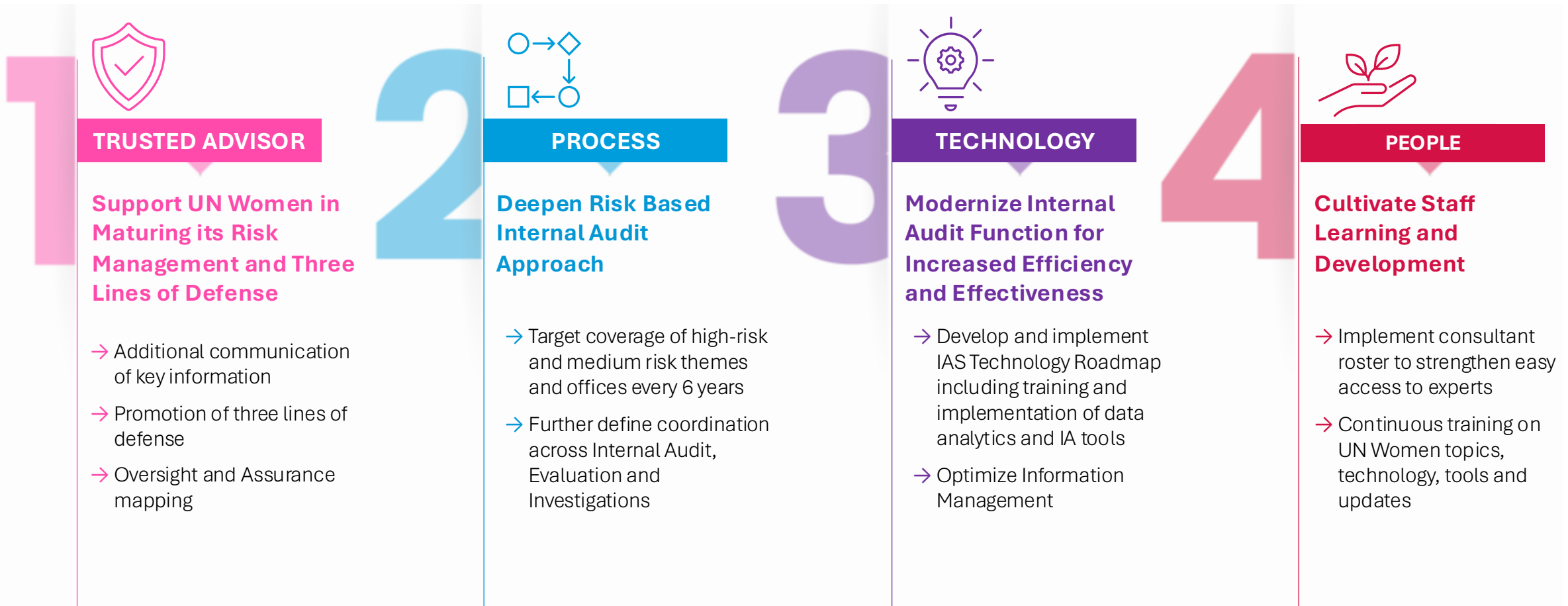
*Basil Waiser*  
Basil Waiser, CIA, CRMA  
Team Leader  
IIA Quality Services


*Warren Hersh*  
Warren Hersh, CIA, CPA, CISA, CFE  
Director, IIA Quality Services  
IIA Quality Services

Team Member:  
Cyndi Flamondon, CIA, CISA, QIAL, CCSA, CRMA, OGAP, CFSA

# IAS STRATEGY HIGHLIGHTS

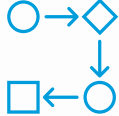
The **updated Global Internal Audit Standards** requires an Internal Audit Strategy. This was developed aligned with the **IEAIS Strategic Note and Strategic Note Indicators**, in support of the wider 2026-2029 Strategic Plan for UN Women. It guides IAS to continue to provide a **quality internal audit function**, enabling us to fulfil our mandate, as well as support UN Women’s vision and mission. Includes **our vision and mission**, alongside the strategic objectives and supporting initiatives that the team will implement.



- 


## TRUSTED ADVISOR

### Support UN Women in Maturing its Risk Management and Three Lines of Defense

  - Additional communication of key information
  - Promotion of three lines of defense
  - Oversight and Assurance mapping
- 


## PROCESS

### Deepen Risk Based Internal Audit Approach

  - Target coverage of high-risk and medium risk themes and offices every 6 years
  - Further define coordination across Internal Audit, Evaluation and Investigations
- 

## TECHNOLOGY

### Modernize Internal Audit Function for Increased Efficiency and Effectiveness

  - Develop and implement IAS Technology Roadmap including training and implementation of data analytics and IA tools
  - Optimize Information Management
- 

## PEOPLE

### Cultivate Staff Learning and Development

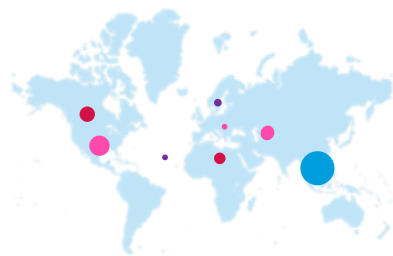
  - Implement consultant roster to strengthen easy access to experts
  - Continuous training on UN Women topics, technology, tools and updates

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# INTERNAL AUDIT ACTIVITIES IN 2025

# INTERNAL AUDIT SERVICE SUMMARY OF WORK IN 2025

# 15



Audit and Advisory Review Reports issued in 2025\*

7 INDIVIDUAL OFFICE AUDITS

1 THEMATIC AREA AUDIT

7 ADVISORY REPORTS



1 ad hoc targeted **rapid assessment**



**Regular follow up on audit recommendations** including providing advice and support

## OTHER ACTIVITIES



**Regular interactions** with Evaluation service, Investigation function and UN Board of Audit



Commenting on draft **policies and procedures**



**Active observer in governance meetings:** e.g. Global Management Team, Business Review Committee



**Co-Chair** of UN Representatives of Internal Audit Services (UN-RIAS) through October 2025



**Assurance Mapping:** approach developed for mapping assurance across the 3 lines of defense



On-going **Internal Audit Improvement Programme**

\*Three of the completed reviews were from previous years' internal audit plans

# IAS INDIVIDUAL ENGAGEMENT AUDIT OPINIONS - 2025

## 8 ASSURANCE REVIEWS

- 4 Satisfactory
- 1 Some Improvements Needed
- 3 Major Improvements Needed

### ENTERPRISE RISK MANAGEMENT

→ Rating: **Some Improvements Needed**

### SOUTH SUDAN COUNTRY OFFICE

→ Rating: **Major Improvements Needed**

### MOLDOVA COUNTRY OFFICE

→ Rating: **Satisfactory**

### LEBANON COUNTRY OFFICE

→ Rating: **Satisfactory**

### CARIBBEAN MULTI-COUNTRY OFFICE

→ Rating: **Major Improvements Needed**

### LIBERIA COUNTRY OFFICE

→ Rating: **Satisfactory**

### PAKISTAN COUNTRY OFFICE

→ Rating: **Major Improvements Needed**

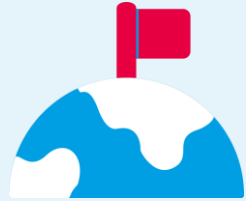
### INDONESIA COUNTRY OFFICE

→ Rating: **Satisfactory**

### IAS STANDARD AUDIT RATING SCALE



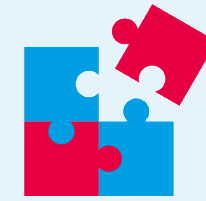
# INTERNAL AUDIT ADVISORY REVIEWS ISSUED IN 2025



Summary report on the meta-synthesis analysis of **regional offices**



Summary report on the meta-synthesis analysis of **UN-Women's preparedness to crises response**



IEAIS rapid advisory assessment of the **UN-Women Pivot process**



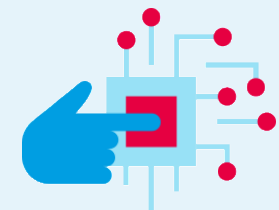
**Unallocated balances** advisory review



**Cameroon Country Office** Rapid Advisory Review



High-level advisory review of **Buy from Women**



**Data governance** advisory review

# INTERNAL AUDIT RECOMMENDATION STATUS

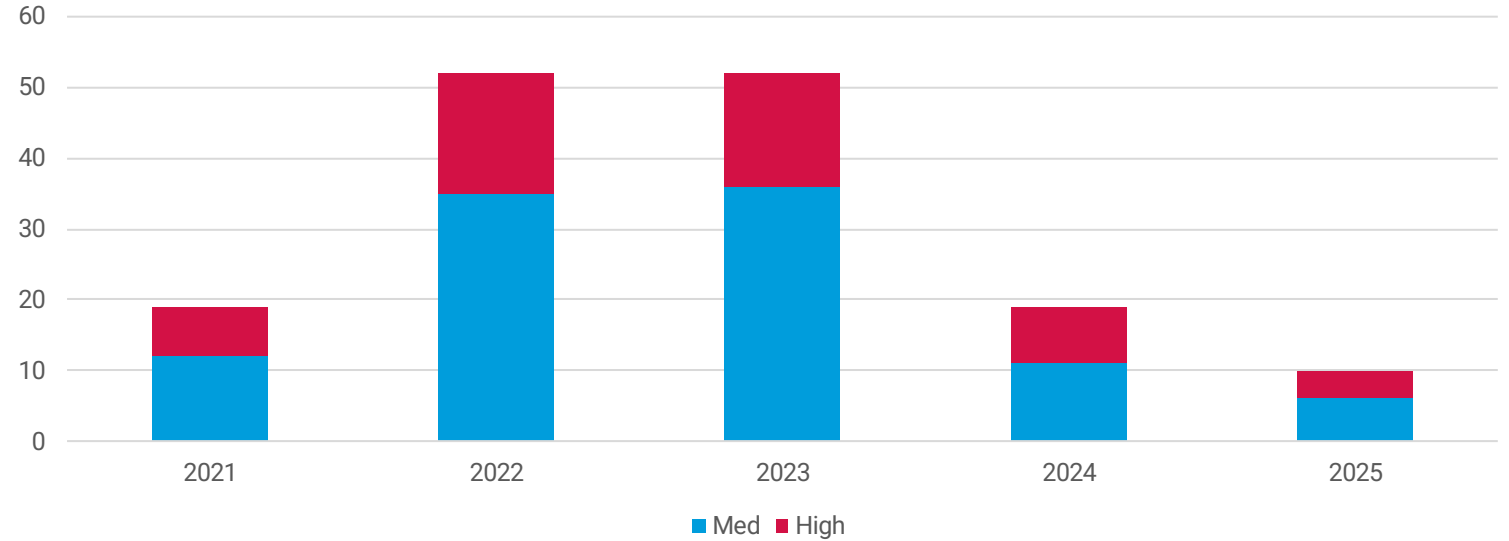
Management continued to implement actions to address internal audit recommendations. IAS continued to track progress and to provide advisory support.

As of 31 December 2025, **2 per cent of all internal audit recommendations** were considered long-outstanding.

**This is a significant improvement from previous years, assisted by SPRED efforts to follow-up and support management action.**

For all outstanding recommendations, IAS is aware of management's commitment to action.

### Long Outstanding Internal Audit Recommendations Trend Analysis



**2025 high priority long outstanding internal audit recommendations in the following areas:**



Cybersecurity



Trust funds  
management



Management of  
outsourced services

# Internal Audit Service 2025 OVERALL OPINION

“UN-Women’s governance, risk management and control processes, were, in aggregate, generally established and working, but needed some improvement.”

## SOURCES OF EVIDENCE FOR ANNUAL OVERALL OPINION



### AUDIT PLAN

2025 risk-based audit plan and its implementation



### AUDIT ENGAGEMENTS

Individual audit and advisory engagement results



### PROGRESS MADE BY MANAGEMENT

Actions addressing audit recommendations



**IAS positively notes the continuing maturity of corporate governance and risk management processes.**

The comprehensive Quarterly Business Review process continued in HQ and Regional Offices with increased areas of coverage. The Risk Management Committee held a series of Risk Management Deep Dive sessions to review top risks. The Performance and Results Integrated System for Management went live and UN Women is developing a People Strategy.



**Global funding pressures could increase the risk of decreased control effectiveness...**

...as positions may be unfunded or abolished, and as personnel come under stress. Therefore, it will continue to be important that country offices continue to be managed effectively considering their resourcing situations and to deliver on their objectives.

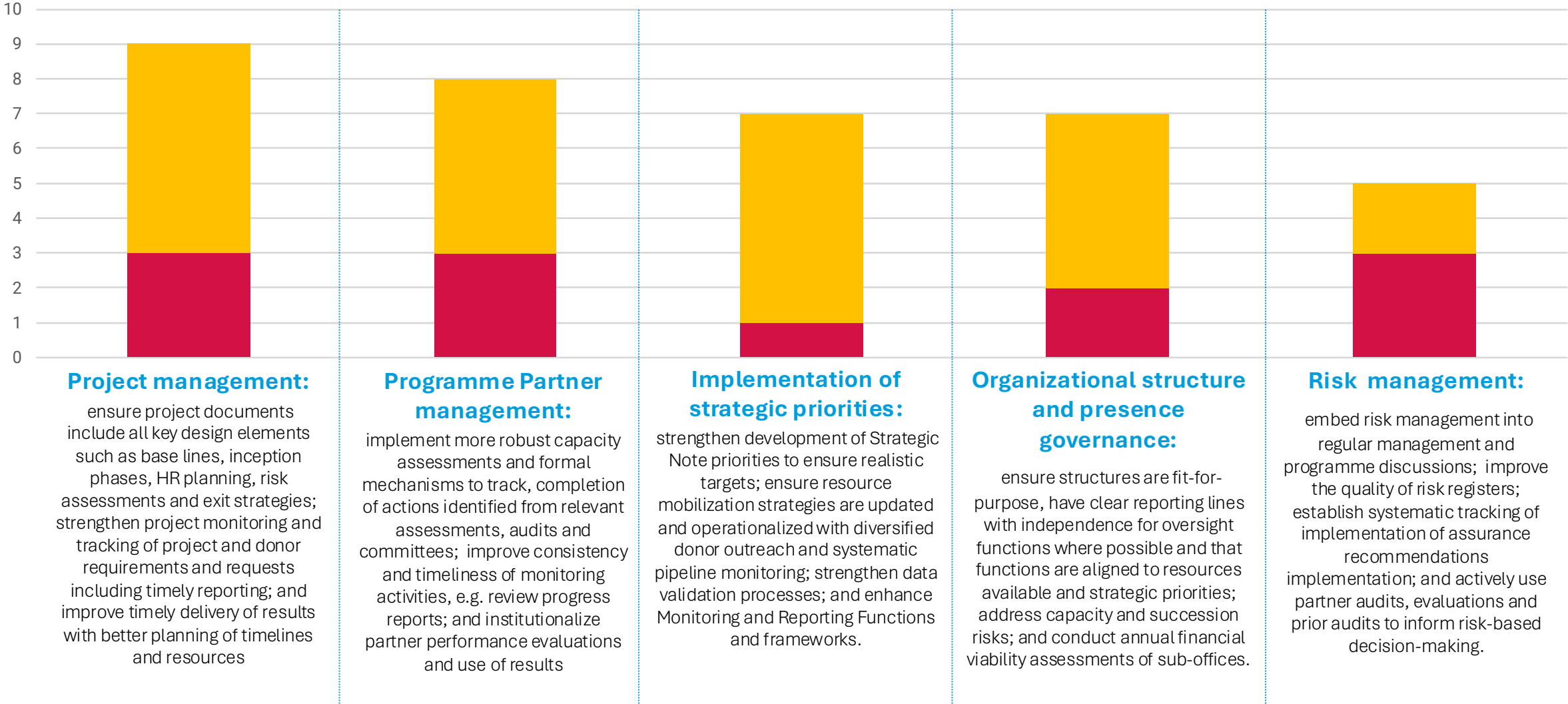
## OVERARCHING AREAS FOR MANAGEMENT ATTENTION:

- The **second line, in terms of management oversight** is improving, but could be further strengthened.
- **Statement of Internal Controls** process is progressing, next step to expand beyond financial controls.
- Effective controls to minimize **leadership vacancies** are essential to ensure objectives can be achieved
- **Clearer project management, monitoring and oversight structures** may help corporate initiatives and high risk or larger projects
- **Information Systems Technology risks** (including cybersecurity, AI and data governance risks) must continue to be monitored and addressed.

# KEY COUNTRY OFFICE OBSERVATIONS BY FUNCTIONAL AREA

NUMBER OF RECOMMENDATIONS

● High ● Medium



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# INVESTIGATION ACTIVITIES IN 2025

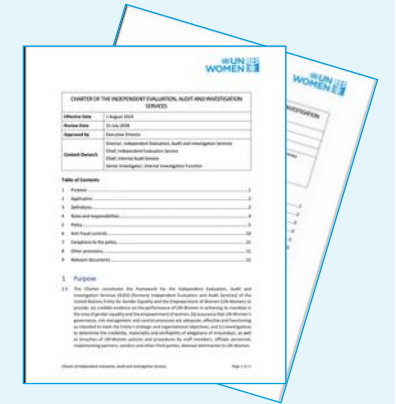
# UN WOMEN INVESTIGATION FUNCTION

## 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 other third parties.”

[Charter of the Independent Evaluation, Audit And Investigation Services](#)  
(August 2024) para 5.1.2

[Investigation and Disciplinary Process Policy](#)



## INVESTIGATION AND DISCIPLINARY PROCESS POLICY:



Serves as a reminder on the duty to abide by the highest standards of conduct



Defines what constitutes misconduct



Defines the mechanisms that exist to report misconduct



Sets out the investigative process



Explains the procedure following investigation

# INVESTIGATIONS - 2025



## ALLEGATIONS INTAKE BY CATEGORY DURING 2025

### Fraud and financial irregularities

39% (n=30)

### Prohibited Conduct

29% (n=22)

### Other misconduct

19% (n=15)

### Sexual misconduct

13% (n=10)

# INVESTIGATIONS - 2025

## 58 CASES CLOSED WITHOUT INVESTIGATION

**43** cases referred to the Director, IEAIS by OIOS in 2025

**15** cases closed without referral or investigation

The Director, IEAIS, decided on the most appropriate action in confidential consultation, where applicable, with the Human Resources Division, Legal Office, Programme Support Management Unit, Division of Management and Administration and/or relevant Country Office.

## 18 CASES INVESTIGATED & CLOSED IN 2025

**10** cases resulted in an investigation report (compared to 5 in 2024)

**4** cases resulted in a closure notice

**3** cases related to programme partners and resulted in a completion memorandum

**1** case resulted in an advisory memorandum

## 10 CASES CARRIED OVER TO 2026

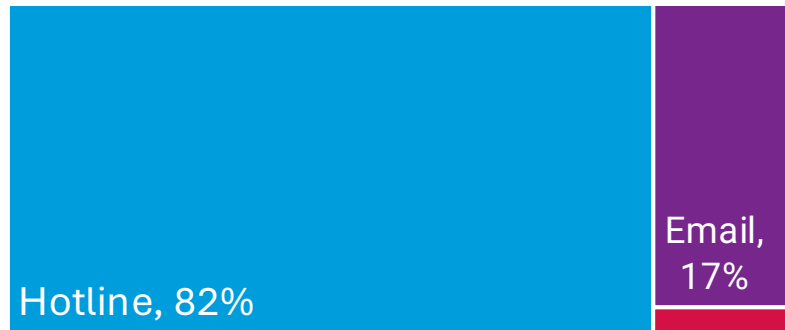
**6** cases had been closed, as of 28 February 2026: 4 were closed after investigation and 2 were closed after preliminary assessment

**4** cases remained under investigation, as of 28 February 2026

## 10 CASES SUBSTANTIATED IN 2025

- Entitlement fraud by forging documents.
- Undeclared conflict of interest in recruitment and procurement.
- Online harassment.
- Criminal activities, including domestic violence and substance abuse.
- Unwelcome advances of a sexual nature.
- Entitlement fraud by misrepresentation of employment status.
- Misuse of official vehicle.
- Unauthorized outside activity without proper authorization.
- Misrepresentation of academic qualifications in recruitment.
- Inappropriate and derogatory comments related to sexual orientation.

### SOURCE OF ALLEGATIONS



Other 1%



56%

UN PERSONNEL



29%

EXTERNAL PARTIES



15%

ANONYMOUS

# 4

## RESOURCES AND PLAN FOR 2026

# INTERNAL AUDIT SERVICE PLAN FOR 2026

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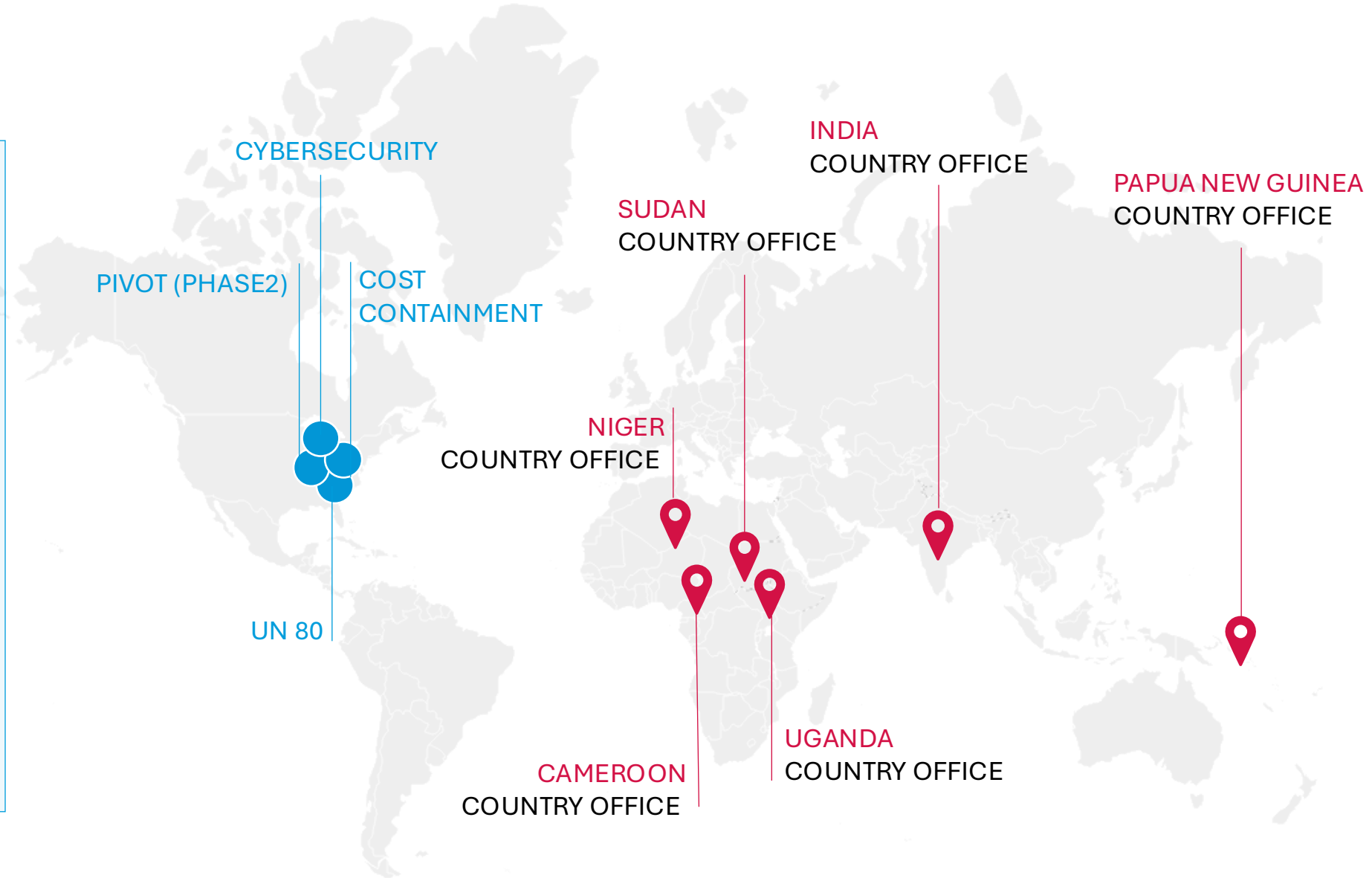
## THEMATIC AND ADVISORY AUDITS

Cybersecurity; Cost Containment (advisory); Pivot (advisory, phase 2) and UN 80 (advisory, as needed)

# 6

## COUNTRY OFFICE AUDITS

Cameroon, India, Niger, Papua New Guinea, Uganda and Sudan



# INTERNAL AUDIT AND INVESTIGATIONS RESOURCING

## INTERNAL AUDIT

- IAS received sufficient resources to carry out its internal audit plan. Internal Audit Service comprises of **Chief and 4 Auditors and received non-staff budget of \$397,000** (reduced from \$447,000 at start of the year).

2025 RESOURCES

## INTERNAL INVESTIGATION FUNCTION

- UN-Women pays OIOS for its investigation services under a MOU with the effective **cost of two OIOS investigator positions plus ancillary costs**. UN-Women's Internal Investigation Function was funded by **temporary resources in 2025**.

RESOURCES LOOKING FORWARD

- For 2026 Internal Audit staffing is maintained and **non-staff budget reduced by approximately 40%** considering the corporate request for reduction, and IAS's review of previous years average annual spend. As an additional cost-containment measure, **three recent vacancies in the team have been hired to Bonn**.
- If additional non-staff budget is required to ensure sufficient resources to carry out the Internal Audit Plan with consideration of the risks for the organization, this will be raised with the Executive Director for review and approval.

- Beyond 2026, management has requested that **IEAIS aim to absorb the cost of the Internal Investigation Function via savings to be achieved through pivoting some positions** to a lower-cost duty station (Bonn), vacancy management and seeking further efficiencies.

**QUESTIONS,  
COMMENTS,  
FEEDBACK?**