

# What is UN Board of Auditors (BOA)?

# | What is the role the Board of Auditors (BOA)?

The United Nations Board of Auditors (Board) was established by the General Assembly of the United Nations in 1946, to provide external audit to the UN and its Funds and Programmes.

Since then, regularly three heads of the Supreme Audit Institutions of the Member States of the UN have been appointed by the General Assembly to conduct independent audits, based exclusively on the audit evidence obtained in accordance with the International Standards.

The Board has an essential duty to contribute to enhance accountability, transparency and governance of the United Nations and its Funds and Programmes.

This mandate is more than ever important, since the 2030 Agenda for Sustainable Development establishes the Goal 16: “Promote just, peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”. One of the targets to achieve is “16.6 Develop effective, accountable and transparent institutions at all levels”.

The aforementioned is also valid for the UN and in this regard the Board plays a fundamental role, as auditing is inherent to strong organizations and essential to strengthen the public's trust in institutions.



# | What is the role the Board of Auditors (BOA)?

The BOA performs external audits of the accounts of the UN and its funds and programmes. It reports its findings to the General Assembly

The BOA supports the UN in its development of strategic thinking, improved governance, accountability and transparency, and in the delivery of its services on the ground

The external auditors are elected on a rotational basis from the Auditors-General of Member States who are also the Heads of their Supreme Audit Institutions.

Currently, they are from Chile, China and Germany

[HTTPS://WWW.UN.ORG/EN/AUDITORS/BOARD](https://www.un.org/en/auditors/board)

[HTTPS://HR.UN.ORG/SITES/HR.UN.ORG/FILES/THE%20ESSENTIAL%20GUIDEBOOK%20FOR%20SENIOR%20LEADERS%20OF%20THE%20UN\\_0.PDF](https://hr.un.org/sites/hr.un.org/files/the%20essential%20guidebook%20for%20senior%20leaders%20of%20the%20un_0.pdf)



# What is the Panel of External Auditors?

# | What is the Panel of External Auditors?

The Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency was established by GA resolution 1438 (XIV).

The Panel consists of:

- The members of the UN BOA
- The external auditors of the specialized agencies of the UN and of the International Atomic Energy Agency

The main objectives of the Panel are to further the coordination of the audits for which its members are responsible, and to exchange information on audit methods and findings.

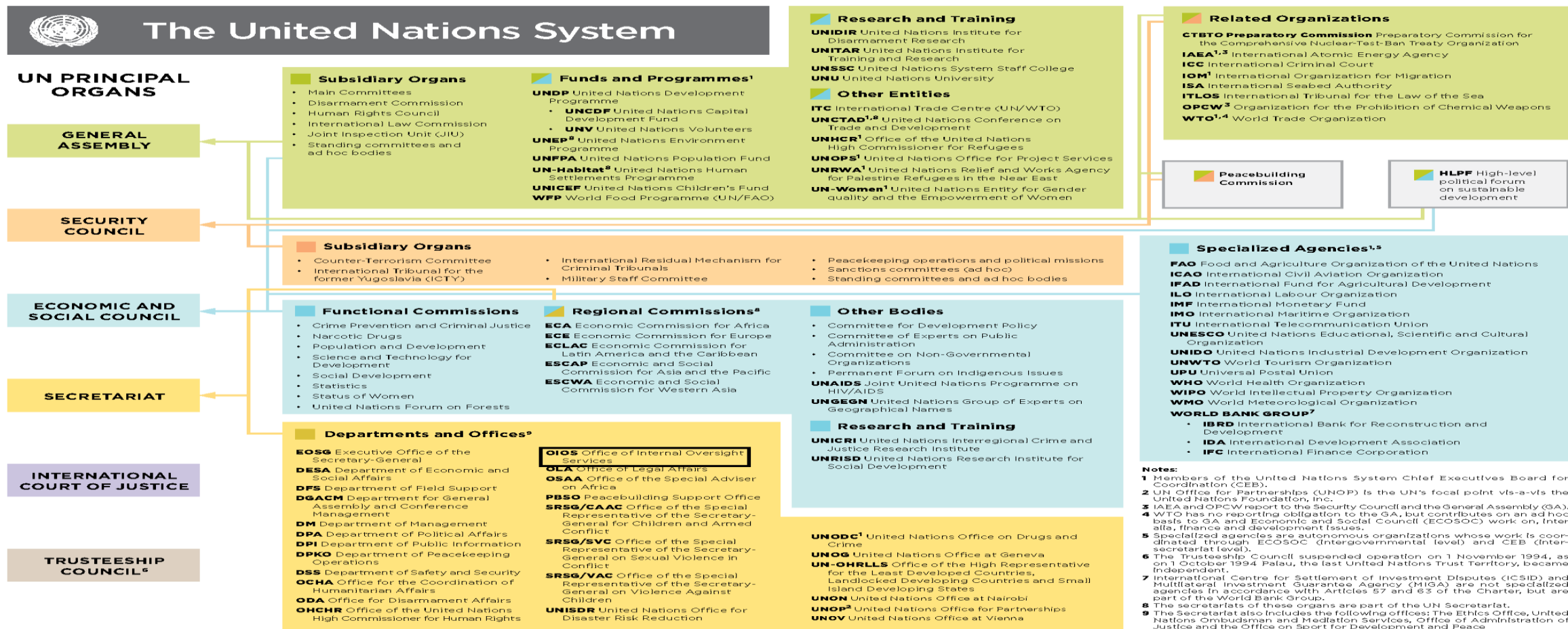
Modus Operandi of the Board:

- Standards of Auditing
- Performance Auditing
- Coordination with other Oversight Bodies
- Statements by Committee Members
- Financial and Compliance Auditing
- Rules of Procedure
- Audit Operations Committee
- Communication of Audit Findings



# What is Office of Internal Oversight Services (OIOS)?

# | What is the role of OIOS?



**Notes:**

- Members of the United Nations System Chief Executives Board for Coordination (CEB).
- UN Office for Partnerships (UNOP) is the UN's focal point vis-a-vis the United Nations Foundation, Inc.
- IAEA and OPCW report to the Security Council and the General Assembly (GA).
- WTO has no reporting obligation to the GA, but contributes on an ad hoc basis to GA and Economic and Social Council (ECOSOC) work on, inter alia, finance and development issues.
- Specialized agencies are autonomous organizations whose work is coordinated through ECOSOC (intergovernmental level) and CEB (inter-secretariat level).
- The Trusteeship Council suspended operation on 1 November 1994, as on 1 October 1994 Palau, the last United Nations Trust Territory, became independent.
- International Centre for Settlement of Investment Disputes (ICSID) and Multilateral Investment Guarantee Agency (MIGA) are not specialized agencies in accordance with Articles 67 and 63 of the Charter, but are part of the World Bank Group.
- The secretariats of these organs are part of the UN Secretariat.
- The Secretariat also includes the following offices: The Ethics Office, United Nations Ombudsman and Mediation Services, Office of Administration of Justice and the Office on Sport for Development and Peace.

**This Chart is a reflection of the functional organization of the United Nations System and for informational purposes only. It does not include all offices or entities of the United Nations System.**



# | What is the role of OIOS?

Established by the General Assembly (GA), the Office assists the Secretary-General in fulfilling his oversight responsibilities with respect to the Organization's resources and staff through the provision of audit, investigation, inspection, and evaluation services.

Mandated to provide oversight to the UN Secretariat in New York, Offices Away from Headquarters (OAHs), Regional Commissions, field missions, humanitarian operations, and to assist funds and programmes administered under the authority of the Secretary-General.

Is OIOS independent?

- Yes, the GA established OIOS as operationally independent under the authority of the Secretary-General in the conduct of its duties and, in accordance with Article 97 of the UN Charter.





# What are the functions of OIOS?



**UN HABITAT**  
FOR A BETTER URBAN FUTURE

# | What are the functions of OIOS?

OIOS is organized into the following functional units:

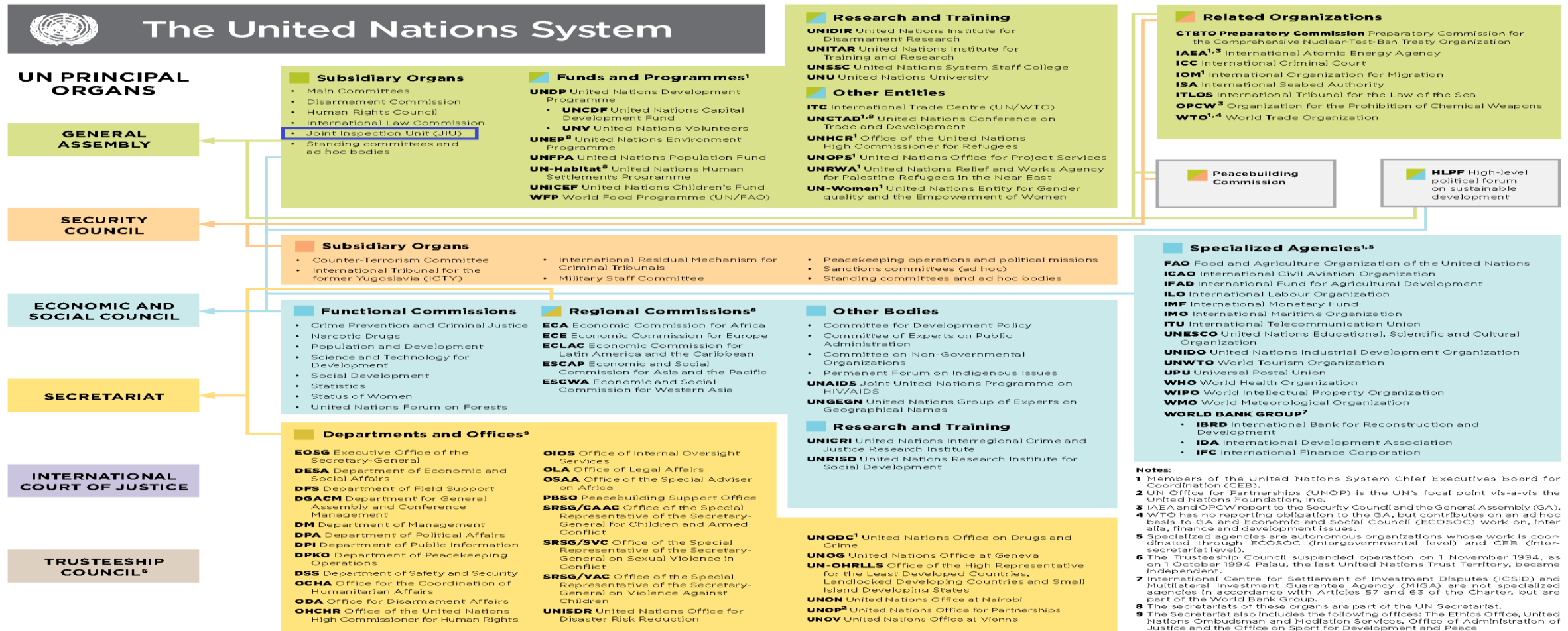
- **Internal Audit Division:** assesses the adequacy and effectiveness of internal controls to improve the Organization's risk management, control and governance processes. The division focuses on: the integrity of financial and operational information; compliance with regulations, rules, policies and procedures; and safeguarding of assets. It also identifies opportunities for more economical and efficient use of resources.
- **Inspection and Evaluation Division:** assesses the relevance, efficiency, and effectiveness (including impact) of the Organization's programmes in relation to their objectives and mandates. Inspections review an organizational unit, issue or practice perceived to be of potential risk.
- **Investigations Division:** establishes facts related to reports of possible misconduct to guide the Secretary-General on jurisdictional or disciplinary action to be taken. OIOS can investigate reports of possible misconduct that come from programme managers, staff members or persons outside of the Organization. OIOS is also mandated to initiate proactive investigations to assess the risk to the Organization of potential fraud and other contraventions through analysis of systems control in high-risk areas. As such, it is mandated to have direct access to records, data, sites and staff without any hindrance or need for prior clearance. It can also initiate its own proactive investigation to assess the potential for fraud and other violations.

[HTTPS://HR.UN.ORG/SITES/HR.UN.ORG/FILES/THE%20ESSENTIAL%20GUIDEBOOK%20FOR%20SENIOR%20LEADERS%20OF%20THE%20UN\\_0.PDF](https://hr.un.org/sites/hr.un.org/files/the%20essential%20guidebook%20for%20senior%20leaders%20of%20the%20un_0.pdf)



# What is the Joint Inspection Unit (JIU) of the United Nations System?

# | What is the Joint Inspection Unit (JIU) of the United Nations Systems?



**Notes:**

- Members of the United Nations System Chief Executives Board for Coordination (CEB).
- UN Office for Partnerships (UNOP) is the UN's focal point vis-à-vis the United Nations Foundation, Inc.
- IAEA and OPCW report to the Security Council and the General Assembly (GA).
- WTO has no reporting obligation to the GA, but contributes on an ad hoc basis to GA and Economic and Social Council (ECOSOC) work on, inter alia, finance and development issues.
- Specialized agencies are autonomous organizations whose work is coordinated through ECOSOC (intergovernmental level) and CEB (inter-secretariat level).
- The Trusteeship Council suspended operation on 1 November 1994, as on 1 October 1994 Palau, the last United Nations Trust Territory, became independent.
- International Centre for Settlement of Investment Disputes (ICSID) and Multilateral Investment Guarantee Agency (MIGA) are not specialized agencies in accordance with Articles 57 and 63 of the Charter, but are part of the World Bank Group.
- The secretariats of these organs are part of the UN Secretariat.
- The Secretariat also includes the following offices: The Ethics Office, United Nations Ombudsman and Mediation Services, Office of Administration of Justice and the Office on Sport for Development and Peace.

This Chart is a reflection of the functional organization of the United Nations System and for informational purposes only. It does not include all offices or entities of the United Nations System.



# | What is the Joint Inspection Unit (JIU) of the United Nations Systems?

The JIU is an independent external oversight body of the UN system mandated to conduct evaluations, inspections and investigations in the UN

- Inspectors have the broadest powers of investigation in all matters having a bearing on the efficiency of services and proper use of resources, and may make on-the spot inquiries and investigations
- Mandated to inspect and evaluate the activities of the participating organizations and make recommendations aimed at improving management and methods and at achieving greater coordination among those organizations

[HTTPS://HR.UN.ORG/SITES/HR.UN.ORG/FILES/THE%20ESSENTIAL%20GUIDEBOOK%20FOR%20SENIOR%20LEADERS%20OF%20THE%20UN\\_0.PDF](https://hr.un.org/sites/hr.un.org/files/the%20essential%20guidebook%20for%20senior%20leaders%20of%20the%20un_0.pdf)



# | What is the Joint Inspection Unit'S (JIU'S) purpose?

- Assists the legislative organs of the participating organizations in meeting their governance responsibilities in respect of their oversight function concerning management of human, financial and other resources
- Helps improve the efficiency and effectiveness of the respective secretariats in achieving the legislative mandates and the mission objectives established for the organizations
- Promotes greater coordination between the organizations of the UN system
- Identifies best practices, proposes benchmarks and facilitates information-sharing throughout the system
- Some examples of the work of the JIU inspectors include: » Inspecting, evaluating, and investigating the operations of organizations
  - Conducting risk management analyses
  - Examining opportunities for programme delivery improvement
  - Increasing coordination and harmonization among organizations
  - Assisting agencies in simplifying their administrative and management rules and procedures
  - Assessing and advising organizations on their internal oversight mechanisms
- Examples of recent reports include: Knowledge Management in the UN System; Safety and Security in the UN System; Review of the Ombudsman Services in the UN System

# THANK YOU!



[www.unhabitat.org](http://www.unhabitat.org)

