

**Assessment of the independence of the  
UNOPS Internal Audit and  
Investigations Group: Status of the  
implementation of the  
recommendations**

---

1. In its decision in 2022/21, the Executive Board requested IAIG to conduct a self-assessment of its independence. The assessment concluded that the Group was not free from interference in its audit and investigative functions, and made eleven recommendations to strengthen its independence.

2. In its decision in 2022/22, the Executive Board takes note of the suggestions and pathways recommended in the assessments of the independence of OAI, OAIS and IAIG, and of their respective management responses, and requests that: (a) UNDP and UNFPA take action, as appropriate, to implement the assessments' recommendations and report, in their management responses for the annual session in 2023, on the progress made by UNDP and UNFPA, respectively, on their implementation; and asks, in case a recommendation has not or partially been implemented or agreed to by management, the management of UNDP and UNFPA to provide explanations, in line with established practice; (b) UNOPS urgently implements all recommendations made by IAIG and that it reports to the Executive Board during the annual session in 2023 on the progress made in this regard.

3. In its decision in 2022/22, the Executive Board Recalls Executive Board decision 2022/22 on the self-assessment of the independence of UNDP Office of Audit and Investigation (OAI), the UNFPA Office of Audit and Investigation Services (OAIS) and the UNOPS Internal Audit and Investigations Group (IAIG), requests UNDP, UNFPA and UNOPS to update the Executive Board in writing, at the second regular session 2023, on the independence of the audit and investigation offices, and requests UNDP, UNFPA and UNOPS to provide explanations for any recommendations that have not been fully implemented or agreed to by management.

4. The Director of UNOPS Internal Audit and Investigation Group is pleased to submit the detailed update on the implementation of IAIG's self-assessment recommendations.

5. These recommendations have been fully implemented by IAIG and UNOPS Executive Office as follows:

No.	Recommendation	Status
1	IAIG should expand its access to the Executive Board and the Audit Advisory Committee and clarify how the Director can meet with these entities, not only on a regular basis, but also privately without the Executive Office being informed or invited. All of this should be reflected in the IAIG Charter	<b>Implemented</b> IAIG charter has been revised to reflect IAIG's independence and the new charter promulgated.  Access to EB and AAC expanded and included in the IAIG charter.  IAIG Director has set up regular meetings with the AAC and free access to the Executive Board.
2	The IAIG Charter should be amended to better protect its independence, including its ability to decide who or what to audit or investigate without the approval of the Executive Director or any other official.	<b>Implemented</b> This has been included in the revised IAIG charter  The IAIG Director without any interference of the Executive Director solely decides investigation and the scope of the internal audit engagements.

3	The IAIG Charter should better reflect IAIG's unrestricted access to all information including ICT material as described in ST/SGB/2004/15 to ensure IAIG truly has full, free, and unrestricted access to all UNOPS records, electronic data, property and personnel regarding any UNOPS function or activity.	<b>Implemented</b> IAIG revised charter reflects unrestricted access to information including ICT material. IAIG Director no longer needs the Executive Director approval prior to access to any information, records or electronic data.
4	IAIG needs an increase in its budget to fully execute its mandate.	<b>Implemented</b> IAIG budget has been increased to allow it to fully execute its mandate. The budget included costs for additional personnel (including spanish speaking and intake investigators, infrastructure and project management audit specialists), training and the cost of converting personnel contracts to fixed term positions.
5	IAIG should have a separate budget for mandatory training of personnel in line with the IIA standards	<b>Implemented</b> The IAIG budget includes a budget line for mandatory training of personnel.
6	IAIG personnel should be on two-year fixed contracts.	<b>Implemented</b> IAIG personnel contracts have been converted to 2 year fixed contracts.
7	In line with UNFPA and UNDP, the Director of IAIG should be appointed for a term of five years with the possibility of renewal once for a maximum of five more years.	<b>Implemented</b> IAIG Director's contract has been extended for a period of 5 years renewable once only and this has been reflected in the IAIG charter.
8	IAIG should not be required to present its budget to senior managers nor to seek their approval. IAIG should present its budget only to the Executive Director, the Audit Advisory Committee, and the Executive Board to strengthen independence and ensure adequate resources.	<b>Implemented</b> IAIG budget is no longer subjected to approval by the Senior Management and the 2023 budget was approved by the Executive Director and the AAC. The budget was approved based on requested resources and aligned with strategy. Any additional needs will be reported to the EB and AAC.
9	The Charter of IAIG should be amended to reflect the need to maintain a clear delineation between its assurance and advisory functions.	<b>Implemented</b> This has been included in the revised IAIG charter.
10	The Charter of IAIG should be amended to give IAIG the authority to interface independently with the Office of Internal Oversight Services and other multilateral entities, with the supreme audit institutions of Members States, and with Member State law enforcement or other authorities as necessary to execute its mandate, taking into account the privileges and immunities of UNOPS.	<b>Implemented</b> The charter of IAIG has been amended to give IAIG the authority to interface independently with the OIOS and other multilateral entities. IAIG Director interaction with the Office of Internal Oversight Services and other multilateral entities, with the supreme audit institutions of Member States, and with Member State law enforcement or other authorities if free of interference.

11	The Director of IAIG will freely and independently contact the President of the Board and update them on any progress on matters related to S3i.	<b>Implemented</b> IAIG Director has established free and unrestricted access to the President of the Executive Board. Progress on S3I related matters has been reported. New information will be timely reported to the President of the Executive Board.
----	--	---

\*\*\*