

United Nations Office for Project Services (UNOPS)

UNOPS Management Response to the Activity Report for 2012 of IAIG

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A. Introduction

1. UNOPS offers the following response with respect to the Activity Report for 2012 of the Internal Audit and Investigations Group of the United Nations Office for Project Services (DP/OPS/2013/5).

B. UNOPS Strategy and Audit Advisory Committee

2. Management is pleased to note the significant contributions provided by UNOPS Strategy and Audit Advisory Committee (SAAC) and its concurrence with the observations reflected in the Committee's 2012 annual report (DP/OPS/2013/5 - Annex 3). Management notes that the Committee, in its fifth full year of operations, continues its substantive engagement with the Organization, demonstrating the value-add of executive advice on strategic risk management and audit, as well as on policy and other strategic organizational issues. In addition, the establishment of the Audit Advisory Subcommittee (AAS) further enhances the Committee's dedicated focus in the areas of audit and internal control. Finally, management would like to extend its appreciation to the current and past members of the Committee.

C. Role and functions of the Internal Audit and Investigations Group

C.1 Role and functions

3. Management recognizes the important role Internal Audit and Investigation Group (IAIG) plays in providing assurance, offering advice, recommending improvements, and helping to enhance the Organization's risk management, control and governance systems.

4. Management also recognizes IAIG's role in promoting and supporting accountability by conducting investigations of potential violations of applicable regulations, rules and administrative or policy directives. Furthermore, IAIG endeavours to support management in the application of UNOPS general policies and objectives as described in the UNOPS Strategic Plan, 2010-2013 (DP/2009/36) are highly appreciated. As such, IAIG is a central component of UNOPS accountability framework, adding valuable contributions to management of risks.

5. UNOPS management is pleased to note that the IAIG in its fifth full year of operations has maintained a steady level of internal audit coverage.

C.2 Mandate

6. The mandate of UNOPS internal audit and investigation function was updated to reflect the revision of UNOPS Financial Regulations and Rules (FRRs), which took effect on 1 January 2012 in preparation for implementing the International Public Sector Accounting Standards (IPSAS). The revised FRRs prescribe IAIG's responsibility under Regulations 6.01, 6.02 and 6.03 and Rules 106.01, 106.02 and 106.03 in Article 6¹.

C.3 Adoption of recognized standards and best practices

7. It is noted with appreciation that IAIG adheres to UNOPS overall aspiration of adopting recognized standards and best practices. Management commends IAIG for receiving the highest rating on the quality assessment conducted by the Institute of Internal Auditors (IIA) in accordance with Standard 1312 of the International Standards for the Professional Practice of Internal Auditing and IIA Code of Ethics.

¹ An extract of Regulations 6.01, 6.02 and 6.03, and Rules 106.01, 106.02 and 106.03 can be found in Annex I.

C.4 Coordination and collaboration

8. Management encourages IAIG continuous coordination with the United Nations Board of Auditors (UNBOA), the Office of Internal Oversight Services (OIOS), the Representatives of the Internal Audit Services of the United Nations Organizations (UN-RIAS) and the Joint Inspection Unit (JIU).

9. Management also supports IAIG collaboration with various UNOPS units, including the Legal Practice Group, the Human Resources Practice Group, the Ethics Officer and several regional/country offices, promoting inter-departmental cooperation, support and continuous follow up on specific matters.

D. UNOPS internal control framework and management of risks

D.1 Refinements to UNOPS policy framework

10. Already at a significant level of maturity, management primarily focused on further refining the existing policy framework for practical application in 2012.

11. In support of the transition to IPSAS, UNOPS revised its FRRs which were approved by the Executive Board in February 2012. Subsequently, and in order to align with the revised FRRs, UNOPS revised its Administrative Instructions on Advance Financing and Grant Support, respectively.

12. In addition, the policy framework for Information Disclosure was also revised in order to comply with Executive Board decision 2012/18 which established that “(...) the Director of Internal Audit (...) will make publicly available the executive summaries of all internal audit reports issued after 30 June 2012 and (...) all internal audit reports issued after 1 December 2012”. UNOPS management believes that the revision of this framework reinforces and supports the Organization’s pursuit of further transparency, enhancing oversight and accountability.

13. UNOPS ended 2012 with its policy framework comprising 33 Organizational Directives and 63 Administrative Instructions². Management will continue to review and revise UNOPS overall framework of management policies to ensure its appropriateness for the Organization’s ever-changing business environment and maturity level.

D.2 Certification of processes and people a means of assurance

14. Overall external certification of compliance with internationally recognized standards is a central component of UNOPS phased implementation of its risk management system.

15. In June 2011, UNOPS achieved ISO 9001 certification of its quality management system. In May 2012, follow-up surveillance visits by the certifier confirmed the certification which provides assurance that the Organization’s business processes are designed to meet its partners’ needs, are being implemented consistently, and are continuously reviewed and improved.

16. To supplement organizational certification, UNOPS also pursues individual certifications of its personnel based on external standards through both external and internal certification mechanisms. (See paragraphs 35 and 36 below).

²A complete list of new and revised Organizational Directives and Administrative Instructions, including a short summary of their purpose, can be found in Annex II.

D.3 Management coordination and cross-functional integration enabling targeted management of risk

17. Management coordination and cross-functional integration are important means of mitigating risks. In 2012, UNOPS sustained efforts to strengthen the Organization's management fora and throughout the year the senior management team convened nine formal meetings allowing collective deliberation and decisions. The Management Practice Group and the Corporate Operations Group meetings covered a wide range of topics which included, inter alia, corporate performance, internal and external audit issues, and organizational improvement initiatives.

18. Cross-functional integration was furthered in 2012 with the introduction of regional and functional balanced target agreements, signed by UNOPS regional and HQ directors. The target agreements included targets and performance measures for each of the four perspectives of UNOPS balanced scorecard; partners, business process, people and finance. The balanced scorecard is a corporate management tool used to drive organizational maturity and performance at all levels of the Organization and constitutes a central component of the UNOPS overall risk management systems.

19. Cross-functional integration was also furthered in 2011 when IAIG refined and aligned its definitions of functional areas with those of the Corporate Functions defined in the annexes to UNOPS budget estimates for the biennium 2012-2013 (DP/OPS/2011/5 – Annexes). Overall, UNOPS Corporate Functions correspond to the management- and enabling practices of the Organization.

20. Management notes with appreciation that the enhanced functional classification of internal audit recommendations has strengthened the assignment of accountability to managers throughout UNOPS global structure. It has further enhanced coordinated leverage of regional and headquarters knowledge, enabling implementation of recommendations and improvements in specific functional areas. This is noticeable in the 2012 implementation rates of internal audit recommendations. In view of this, management sees potential for further integration of internal audit recommendations into the balanced scorecard.

D.4 Deployment of corporate tools enhancing process compliance, performance and oversight

21. Management acknowledges that tools supporting corporate processes are a critical contributor to organizational efficiency, effectiveness and compliance. In 2012, UNOPS introduced the online Global Personnel Recruitment System, an online performance management tool, global leave monitoring and a tool for handover of projects.

22. Management monitoring and oversight was greatly enhanced with the launch of an upgraded business intelligence platform, which leverages data captured in corporate systems and provides visualization of live indicators of UNOPS performance over the four dimensions of the balanced scorecard.

D.5 Transparency enhancing oversight and accountability

23. In the UNOPS Strategic Plan, 2010-2013, four core values and principles are listed; the first of which is “Accountability for results and the efficient use of resources”. Management believes that transparency furthers accountability both internally and externally, and enhances effective oversight. These beliefs were further confirmed by the General Assembly Resolution (A/RES/67/226) on the Quadrennial Comprehensive Policy Review (QCPR) which affirmed the importance of accountability and transparency.

24. The 2012 implementation of IPSAS is a fundamental move for UNOPS, and all other IPSAS implementing UN agencies, to increase transparency in terms of financial reporting.

25. Pursuant to Executive Board decision 2012/18, in 2012 UNOPS made publicly available executive summaries of all internal audit reports; by December 2012 all internal audit reports were made publicly available in full. Management commends IAIG efforts in this regard. (See paragraph 12 above).

26. In 2012, UNOPS launched a new website, data.unops.org, which provides detailed information on more than 1,000 ongoing UNOPS projects. The projects are geo-coded, tagged by development sector and the data structure is compliant with guidelines from the International Aid Transparency Initiative (IATI). The website enhances oversight by allowing external stakeholders and the general public to easily access, explore and further analyze up-to-date project data.

E. Reports and recommendations issued by IAIG in 2012

E.1 Types of audit reports and recommendations issued by IAIG

27. IAIG internal audits comprise three types: a) IAIG internal audits, b) project audits and c) audits of significant programmes, as summarized in Table 1. Management notes that the overall number of reports in 2012 is lower compared to 2011. Management also notes that this is attributable to the fact that no audits were requested by the client for the Small Grants Program. While the overall number of reports decreased in 2012, there was an increase of four reports for IAIG internal audits and two reports for project audits. Management commends IAIG on its efforts to complete current and prior year workplans, which resulted in zero audit assignments carried over to 2013.

Table 1: Number of internal audit reports issued*			
Year issued	2011	2012	Change
# IAIG internal audits	8	12	4
# Project audits	16	18	2
# Audits of significant programmes	24	4	(20)
Total # of internal audits	48	34	(14)
*Developed based on IAIG annual reports for 2011 (DP/2012/5) and 2012 (DP/OPS/2013/5)			

28. In total, IAIG issued 357 recommendations in 2012 compared to 629 in 2011. Management notes that the overall average number of recommendations per report was reduced from 13 to 11 for the same years. The average number of recommendations for IAIG internal audit reports was reduced from 19 in 2011 to 15 in 2012, which is in line with recommendations from SAAC to further focus the recommendations issued and lower the average number of recommendations per report.

Table 2: Number of internal audit recommendations issued*				
Year issued	2011		2012	
	total	average	total	average
# IAIG internal audits	151	19	180	15
# Project audits	113	7	139	8
# Audits of significant programmes	365	15	38	10
Total # of internal audits	629	13	357	11
*Developed based on IAIG annual reports for 2011 (DP/2012/5) and 2012 (DP/OPS/2013/5)				

E.2 Significant improvement in overall implementation rates

29. UNOPS management has significantly enhanced the rate of implementation of internal audit recommendations. The overall percentage of implemented

recommendations increased from 86% in 2011 to 93% in 2012. The total number of open recommendations was reduced by 41% from 495 at the end of 2011 to 291 at the end of 2012. Continuing the process which was initiated in 2011, management made coordinated efforts to address outstanding aged audit recommendations in 2012. As a result, the number of open recommendations aged more than 18 months since date of issuance remained low, at 16.

E.3 IAIG internal audits

30. Based on IAIG overall rating, management notes that three of the IAIG internal audits conducted in 2012 were rated 'satisfactory', which is an improvement from zero compared to 2011. In continuation of 2011, there were no audits rated 'unsatisfactory'. It is recognised that ratings of 'partially satisfactory' indicate room for further improvement.

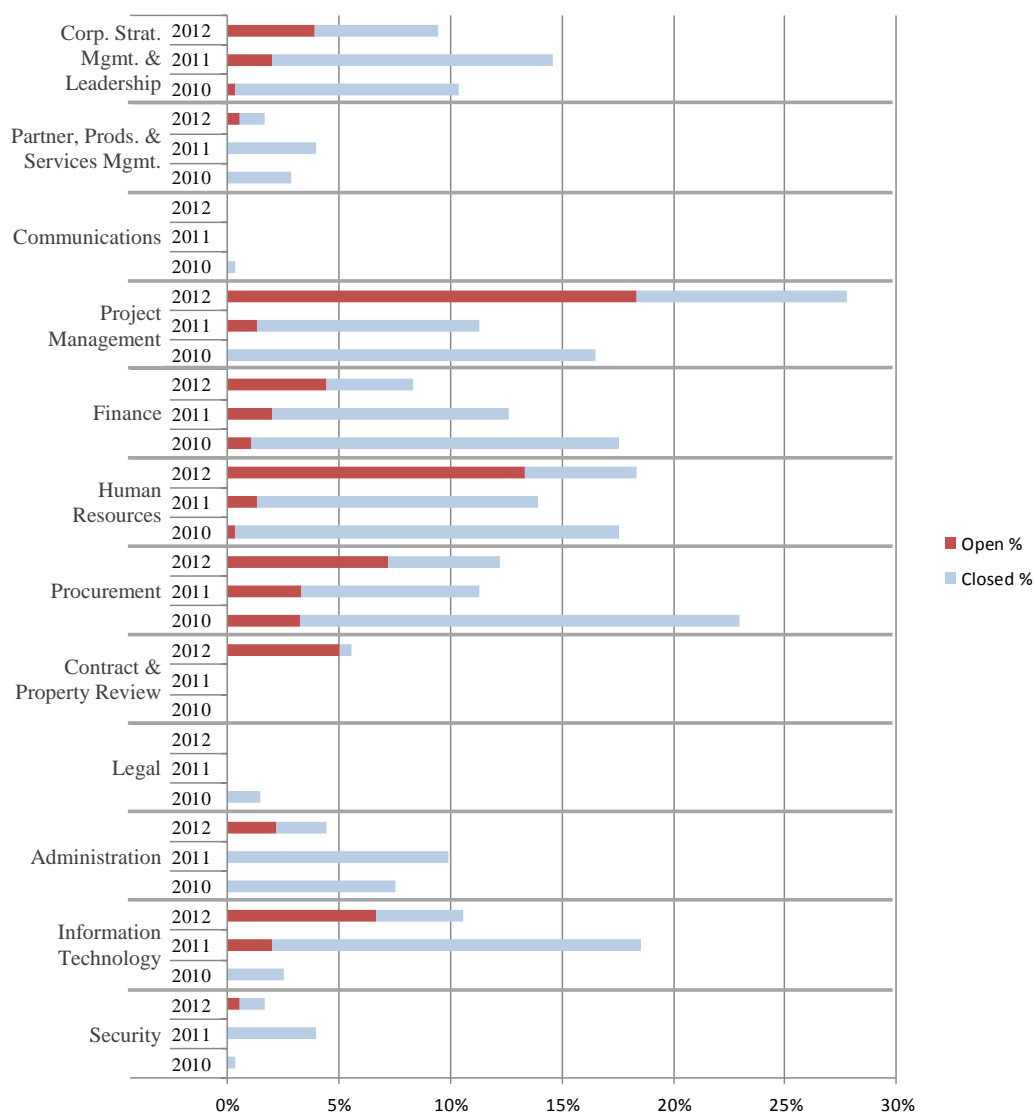
Table 3: IAIG overall rating of IAIG Internal Audits*		
Year issued	2011	2012
Satisfactory	0	3
Partially Satisfactory	7	9
Unsatisfactory	0	0
Not rated	1	0
Total # of IAIG Internal Audits	8	12
*Developed based on IAIG annual reports for 2011 (DP/2012/5) and 2012 (DP/OPS/2013/5)		

31. Management notes that while the overall distribution of categorized audit recommendations by level of importance is stable over the years, there were no recommendations of low importance issued in 2012. Management believes that the system of categorization by level of importance has potential for further integration into the risk management system of UNOPS and facilitation of prioritization of recommendations to be addressed.

Table 4: IAIG categorization of IAIG Internal Audit recommendations, by level of importance*						
Level of importance	Number of recommendations			Percentage of total		
	2010	2011	2012	2010	2011	2012
High	107	53	59	38	35	33
Medium	159	93	121	57	62	67
Low	13	5	0	5	3	0
Total	279	151	180	100	100	100
*Replicated from IAIG annual report for 2012 (DP/OPS/2013/5)						

E.3.1 Enhanced implementation rates across Corporate Functions

32. Management notes that the overall implementation rate for IAIG internal audit recommendations issued in 2012 is 38%, for 2011 it is 88% and for 2010 it is 95%. This is an improvement of implementation rates for current and prior year recommendations which stood at 26%, 80% and 99% respectively in 2011. While it may be expected that the implementation rate for more recent year recommendations is lower, it is noted that of the 180 recommendations issued in 2012, 46% were issued in the last quarter of the year.

Graph 1: IAIG internal audit recommendations by functional area, including implementation rate

33. With regard to the functional distribution of recommendations, management notes that peaks in internal audit recommendations for Procurement in 2010, Information Technology and Security in 2011, and Project Management, Human Resources, Information Technology and Procurement in 2012, correlate to functional audits of these areas in the same years.

E.3.2 Reclassification of the causes of audit issues

34. With regard to causes of audit issues, it is noted that the significant decrease in 'compliance' in 2012 and corresponding increase in 'guidance' and 'guidelines' compared to 2010, is directly linked to the reclassification of recommendations previously identified as 'compliance'. As of 2011, IAIG considers 'compliance' as an outcome of an underlying cause which was then reported for internal audit recommendations. Management notes the distinction and appreciates the potential for further analysis that this enables. The approach may also be useful for project audits and audits of significant programmes.

E.3.3 Addressing the causes of audit issues

35. To address guidance and other causes of audit recommendations which are attributable to inadequate knowledge, UNOPS offers its personnel access to individual certification programmes, based on externally recognized international standards: Prince2 for project management (500 personnel enrolled in 2012), Chartered Institute of

Purchasing and Supply for procurement (128 personnel enrolled in 2012), Association of Chartered Certified Accountants for finance (52 personnel enrolled in 2012), Chartered Institute of Personnel and Development for human resources (29 personnel enrolled in 2012), and eCornell Strategic Leadership Development Programme for senior managers (55 personnel enrolled in 2012).

36. In addition, 128 personnel participated in the internally developed Project Manager Certification Programme in 2012, building on the project management training course launched in the previous year, while 600 people completed the online corporate induction programme launched in the same year.

E.3.4 Improvements in corporate strategic management and leadership

37. With regard to IAIG observations in relation to 'corporate strategic management and leadership', management notes that the 2011 refinements of the functional budget framework and associated results framework have been further integrated into the Organization with the implementation of balanced target agreements. In addition, the balanced target agreements were further integrated in the upgraded intranet dashboards which offer daily updated results on key performance indicators of UNOPS balanced scorecard, further enhancing the ability for monitoring of performance against management goals.

38. Furthermore, the improved budget process continued to deepen its utility as an informed and formally structured management assessment of the viability and sustainability to create new, or relocate existing organizational entities.

39. UNOPS has taken specific measures to strengthen management and leadership competences of its global management team in 2012 with the launch of the Strategic Leadership Development Programme. The programme is intended to impact not only managers' performance and capabilities, but also affect positively the personnel under their leadership.

E.3.5 Attention to partnerships, products and services quality management

40. In 2012, UNOPS conducted an extensive partner survey, interviewing more than 350 partners at the regional and HQ levels. The survey was an opportunity to solicit the views of UNOPS partners on their specific needs and opinions of the Organization's performance, but also to further present UNOPS and its products and services offerings.

E.3.6 Maturity of management practices

41. In relation to the Corporate Functions representing UNOPS management practices, i.e. Project Management, Finance, Human Resources and Procurement, management believes that the high internal audit implementation rates are a reflection of practice maturity and the viability of UNOPS practice approach.

E.4 Project audits

42. Overall, management notes a moderate increase in the level of unqualified opinions on financial situation in respect of project audits in 2012. Management also notes that there were no unsatisfactory ratings of overall level of internal control in 2012, indicating the solidity of systems and operational practices on the ground.

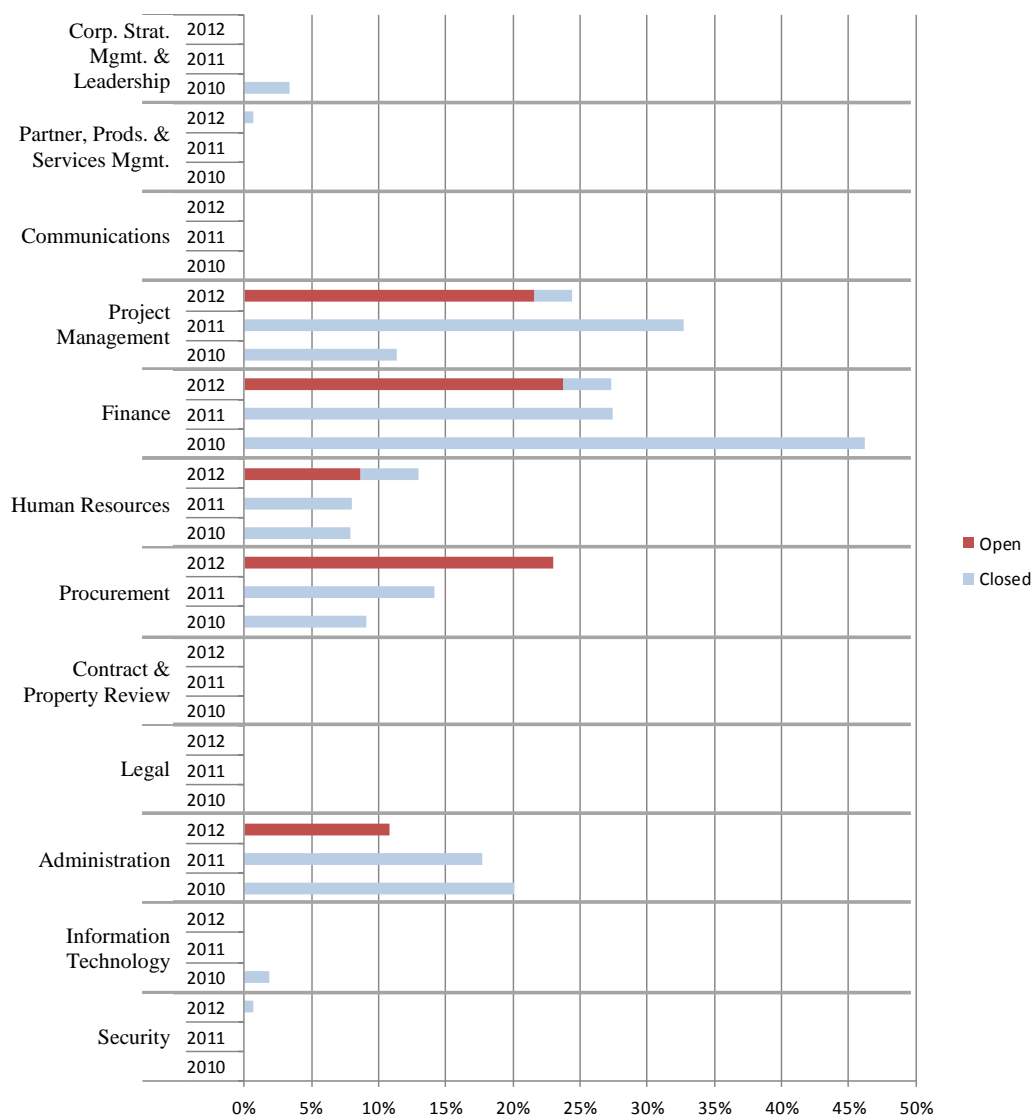
Table 5: IAIG summary of project audit opinions and ratings of internal controls for project audits, 2010 - 2012*						
Type of opinion or rating	Number of audit reports			Percentage of total		
	2010	2011	2012	2010	2011	2012
<i>Audit opinion on financial situation of project</i>						
Unqualified opinion	20	13	15	80	81	88
Qualified opinion	5	3	2	20	19	12
Total	25	16	17	100	100	100
<i>Rating of overall level of internal control</i>						
Satisfactory	13	7	10	54	47	59
Partially satisfactory	10	8	7	42	53	41
Unsatisfactory	1	0	0	4	0	0
Total	24	15	17	100	100	100
*Replicated from IAIG annual report for 2012 (DP/OPS/2013/5)						

43. In terms of categorization of project audit recommendations by level of importance, management notes with satisfaction a continued downward trend in the percentage of high priority recommendations. Management notes the potential to better utilize the priority rating for the internal risk management framework and to focus efforts on identifying and addressing high and medium priority issues.

Table 6: IAIG categorization of project audit recommendations, by level of importance, 2010 - 2012*						
Level of importance	Number of recommendations			Percentage of total		
	2010	2011	2012	2010	2011	2012
High	64	16	18	24	14	13
Medium	134	85	98	51	75	70
Low	66	12	23	25	11	17
Total	264	113	139	100	100	100
*Replicated from IAIG annual report for 2012 (DP/OPS/2013/5)						

E.4.1 Implementation rates and change in distribution across Corporate Functions

44. In respect of project audit recommendation implementation rates, management notes that the rate for recommendations issued in 2012 is 12%, and 100% for 2011 and 2010. While it may be expected that the implementation rate for more recent years would be lower, it is noted that of the 139 recommendations issued in 2012, 40% were issued in the last quarter of the year, and 78% in the second half of the year.

Graph 2: Project audit recommendations by functional area, including implementation rate

45. In terms of functional area distribution, management notes that the project audit recommendations relate chiefly to the enabling and management practices involved in the delivery of projects. Management believes that the overall shift in distribution of audit recommendations from 2011 and onwards is a reflection of prior years' focus on clean-up in the area of Finance as well as more strongly articulated process ownership in the area of Project Management.

E.4.2 Reclassification of the causes of audit issues

46. With regard to causes of audit issues, management notes that for project audit recommendations, reclassification of 'compliance' has not been implemented. Management also notes a significant shift from causes 'compliance' on the one hand to 'guidance' and 'guidelines' causes on the other hand for the year 2012 compared to 2011.

E.5 Audits of significant programmes

47. It is noted that IAIG audits cover two significant programmes, parts of which are executed by UNOPS on behalf of its partners, the Small Grants Programme and the Mine Action Programme. The number of audit recommendations stemming from audit reports of significant programmes issued in 2012 decreased by 81% compared to 2011, from 365 recommendations issued in 2011 to 38 in 2012. Management notes that the significant decrease in number of recommendations issued in 2012 can be attributed to the fact that there were no audits requested by the client for the Small Grants Programme.

E.6 Close coordination on investigations

48. Management notes IAIG investigation function's attention to ensuring close coordination with relevant internal and external entities, inter alia, through internal collaboration with UNOPS Legal Practice Group, the Human Resources Practice Group, the Ethics Office and the Office of the Ombudsperson; as well as external collaboration with the OIOS, the investigation services of the other UN funds and programmes, and investigations offices of other international and national agencies.

49. It is noted that the number of complaints received and duly processed by IAIG went up from 49 in 2011 to 88 in 2012. It is also noted that out of these 88 complaints, 54 became investigation cases, which is an increase of 26 compared to last year. Management notes the 20 medical fraud cases and supports IAIG in its efforts to work with the Legal Practice Group and medical insurer to deter issues of this nature and reduce recurrence.

50. Management also notes IAIG's attention to ensure deployment of resources to facilitate management of case load, including the investment in a new automated case management system and internal transfer of personnel resources.

F. Mid-term review of the UNOPS strategic plan, 2010-2013 and areas for continuous improvement

51. In 2012, UNOPS conducted a mid-term review (MTR) of the UNOPS Strategic Plan, 2010-13, which included an extensive partner survey, assessment of performance on relevant performance indicators from the Strategic Plan and subsequent budget estimates, as well as an organizational maturity assessment, using the best practice EFQM excellence model. The MTR also included a stocktake of the Organization's interrelated policy framework, risk management systems and mechanisms of external and internal oversight and assurance.

52. Based on the findings of the MTR, work by UNOPS senior management before, during and after the 2012 global management meeting (GMM), and further analysis of UNOPS financial performance, a revision of UNOPS organizational structure was initiated, with the objective of achieving further agility, responsiveness and optimized regional presence.

53. Furthermore, at the GMM, an action plan to focus the execution of the strategy for the remainder of the biennium was developed. The plan reflects six strategic change projects – 'must-wins' – incorporating a series of specific initiatives, which will address key areas for improvement.

54. UNOPS will continue investing in its three delivery practices; Sustainable Infrastructure, Sustainable Procurement and Sustainable Project Management. These will in turn work to enhance processes and tools, as well as further develop products and services and the skills of practitioners within their practices.

55. As a self-financing organization, UNOPS will continue to pursue the establishment of a dynamic and integrated organizational function for business development activities. This will be supported by analytical tools which can provide the necessary business intelligence to facilitate identification, pursuit and tracking of business opportunities.

56. Building on the foundation of its mature policy framework and externally certified quality management system, UNOPS will review and optimize its business processes with a view to enhancing process efficiency, effectiveness and compliance. The business process review and optimization will rely on use of international standards and best practice.

57. UNOPS people are key to the efficient and effective delivery of products and services which contribute to the results of our partners. In this regard, the Organization will further improve systems for recruitment, development and retention of talent. Through interrelated mechanisms such as the individual and corporate performance management process, including the merit awards, UNOPS will continue to strengthen the link between individual and organizational performance.

58. To sustain the enhanced implementation rates across Corporate Functions and ensure that risks identified through internal audits are systematically prioritized and mitigated, management will continue its close collaboration with IAIG to further optimize the interface for transmission of relevant business intelligence.

Annexes

Annex I – Extract from UNOPS Financial Regulations and Rules, effective 1 January 2012

Regulation 6.01

The Internal Audit and Investigations Group shall be responsible for the internal audit of UNOPS. It shall conduct independent, objective assurance and advisory activities in conformity with the International Standards for the Professional Practice of Internal Auditing. It shall evaluate and contribute to the improvement of governance, risk management and control processes, and report thereon. It shall exercise operational independence in the performance of its duties.

Regulation 6.02

The Internal Audit and Investigations Group shall be responsible for assessing and investigating allegations of fraud and corruption committed by UNOPS personnel or committed by others to the detriment of UNOPS.

Regulation 6.03

The internal audit function's purpose, authority and responsibility shall be further defined in the Charter of the Internal Audit and Investigations Group.

Rule 106.01

The Internal Audit function shall evaluate the adequacy and effectiveness of governance, risk management and control processes regarding the:

- (a) reliability and integrity of financial and other information;*
- (b) effectiveness and efficiency of operations;*
- (c) safeguarding of assets; and*
- (d) compliance with legislative mandates, regulations, rules, policies and procedures.*

Rule 106.02

The Internal Audit and Investigations Group shall have free access to the organization's records, personnel and premises, as necessary, in its opinion, for the performance of its duties.

Rule 106.03

The Internal Audit and Investigations Group shall submit its results to the Executive Director and other senior managers as appropriate. At least annually, the Director of the Internal Audit and Investigations Group shall submit a report to the Executive Board on the internal audit and investigation activities and on significant findings, providing insight into the efficient and effective utilization of resources.

Annex II – UNOPS new and revised policies, issued in 2012

UNOPS new and revised Organizational Directives (ODs)

- a. OD 3 – UNOPS Financial Regulations and Rules (rev 1, 14 February 2012); *through the Financial Regulations, the Executive Board issues the broad legislative directives governing the financial management of UNOPS. The revised Financial Regulations were approved by the Executive Board in February 2012 and are effective from 1 January 2012, as provided for in Regulation 2.03. Within the framework of the Financial Regulations, as provided for in Regulation 3.02, the Executive Director formulates and promulgates the Financial Rules, which not only provide details on the parameters within which UNOPS personnel must exercise their responsibilities, but also constitute a statement as to the manner in which the Financial Regulations are to be implemented. The revised Financial Rules are also effective as from 1 January 2012.*
- b. OD 5 – Strategy and Audit Advisory Committee (SAAC) Terms of Reference (rev 3, add 1, 20 November 2012); *the purpose of which is to reflect the establishment of the Audit Advisory Subcommittee (AAS) as a subcommittee to the SAAC pursuant to paragraph 7 of the SAAC Terms of Reference (rev 3).*
- c. OD 18 – UNOPS Staff Recruitment Policy (rev 3, 27 July 2012); *the purpose of which is to take into account: the recently promulgated OD 39 "Talent Management Framework" and the establishment of corporate talent pools; the online recruitment system, Global Personnel Recruitment System (GPRS), and the establishment of roster pools; and feedback from human resources users, partners and new recruits to ensure a smooth, fast and seamless process.*
- d. OD 21 – Individual Contractor Agreement Policy (rev 4, 31 October 2012); *the purpose of which is to set rules and procedures following the general UN/UNOPS human resources principles on the process of personnel selection and administration. This policy also broadly follows UNOPS procurement principles on contract awards in order to ensure transparency, accountability and efficiency of the process.*
- e. OD 30 – Information Disclosure Policy (rev 1, 26 January 2012); *the purpose of which is to specify that the conditions of and the procedures for the disclosure of internal audit reports are governed by OD 2 (rev. 1) on UNOPS Accountability Framework and Oversight Policies, and AI/IAIG/2010/01 (rev. 2) on Disclosure of Internal Audit Reports, as may be amended from time to time.*
- f. OD 34 – Framework for Delegations of Authority (rev 1, 21 October 2012); *the purpose of which is to remove the criteria for delegating authority to UNOPS personnel other than staff members. The primary objective of this OD is to establish a Framework for Delegations of Authority that will allow management practices to identify, formalize, delegate and track the exercise of authority in UNOPS in a uniform and coherent manner.*

UNOPS new and revised Administrative Instructions (AIs)

- a. AI/HRPG/2009/02 – Learning and Development (rev 2, 21 August 2012); *the purpose of which is to specify (in paragraph 4.4.1) the percentage of the maximum amount of costs associated with certification training, membership*

renewal examinations and annual membership fees, for which UNOPS will reimburse personnel.

- b. AI/OPG/2010/01 – Information Disclosure (rev 1, 01 March 2012); *the purpose of which is to align its content with the latest amendment to OD 30 - Information Disclosure Policy. It clarifies what information UNOPS makes available as standard, primarily via the UNOPS website, and the responsibilities for its publication (' Accessible Information'); and how requests for other information outside of the defined 'Accessible Information' should be handled, given the principles of the Information Disclosure Policy.*
- c. AI/IAIG/2010/01 – Disclosure of Internal Audit Reports (rev 3, 17 July 2012); *the purpose of which is to further reflect the decision of the Executive Board at its 2012 annual session (June 2012), as contained in document DP/OPS/2012/5 decision 2012/ 18, with regards to the activity report of the Internal Audit and Investigations Group, and the annual report of the Strategy and Audit Advisory Committee.*
- d. AI/HRPG/2011/03 – Policy on UNOPS Merit Rewards (rev 1, 18 June 2012); *the purpose of which is to outline the process and procedures for UNOPS merit rewards as per OD 37 – UNOPS Recognition, Rewards and Sanctions Policy.*
- e. AI/EO/2011/01 – Master Table of Authority in Procurement (rev 2, 31 October 2012); *the purpose which is to update the thresholds for the approval of call-off orders and approval of call-off orders amendments at Level 4 in Table A, and for the review and award of individual contractor agreements in accordance with OD 21 (rev. 4) – Individual Contractor Agreement Policy.*
- f. AI/EO/2012/01 – Prohibition of accepting gifts, honours, decorations, favours or non-UN remuneration or benefits from governmental or non-governmental sources (new, 30 January 2012); *the purpose of which is to implement the prohibition of the receipt of such benefits, describing a set of procedures that emphasizes to UNOPS personnel their obligations and simultaneously providing instruction to officials responsible for the management of this matters.*
- g. AI/PSCPG/2012/01 – Annex A to Procurement Manual (rev 4.1) on “Quality Assurance of Pharmaceuticals and Medical Devices” (new, 01 August 2012); *the purpose of which is provide Quality Assurance of Pharmaceuticals and Medical Devices in UNOPS procurement processes.*
- h. AI/FPG/2012/01 – Advance financing (new, 05 July 2012); *the purpose of which is to set out the framework by which UNOPS may advance funds from its own cash resources prior to the receipt of project funds from the partner so that commitments and payments may be made for project activities.*
- i. AI/PM/2012/01 – Grant Support – Instructions (rev 1, 4 October 2012); *the purpose of which is to provide the procedures and requirements governing UNOPS grant support agreements and funding.*
- j. AI/HRPG/2012/01 – Individual Contractor Agreement – Instructions (rev 1, 31 October 2012); *the purpose of which is to provide detailed instructions and procedures governing Individual Contractor Agreements and their administration.*
- k. AI/HRPG/2012/02 – Working Hours and Leave (Individual Contractors engaged under the Individual Contractor Agreements) (rev 1, 19 December 2012); *the purpose of which is to set out the working hours, official holidays and the*

provisions to the various types of leave applicable to an individual contractor engaged under the Individual Contractor Agreement and his/her supervisor's responsibilities thereof at UNOPS.

- l. AI/HRPG/2012/03 – Global Personnel Recruitment System (GPRS) – Instructions (new, 19 June 2012); *the purpose of which is to set out, in alignment with the ODs 18, 21 and 39 and their associated AIs, detailed instructions and procedures for managing recruitment through the GPRS.*
- m. AI/HRPG/2012/04 – UNOPS Internship policy (new, 19 June 2012); *the purpose of which is to provide instructions to UNOPS personnel on UNOPS Internship Programme.*
- n. AI/HRPG/2012/05 – Working Hours and Leave (Staff Members) (rev 1, 19 December 2012); *the purpose of which is to summarize, in alignment with the United Nations Staff Regulations, Staff Rules, UNOPS ODs and their associated AIs, the working hours, official holidays and various leave of a staff member under his/her Letter of Appointment, and the staff member's and his/her supervisor's responsibilities thereof.*
- o. AI/HRPG/2012/06 – Recruitment – Instructions and Procedures (new, 27 July 2012); *the purpose of which is to provide the detailed instructions and procedures governing recruitment and selection of UNOPS staff members.*
- p. AI/LPG/2012/01 – Mandatory initialization of all pages of all documents forming part of contracts or agreements to which UNOPS is part (new, 16 November 2012); *the purpose of which is to set out requirements to minimize risks, especially those associated with the manipulation and/or loss of pages of a document forming part of a contract or agreement.*