

CHARTER OF THE INDEPENDENT EVALUATION, AUDIT AND INVESTIGATION SERVICES	
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Table of Contents

1	Purpose	1
2	Application	2
3	Definitions	2
4	Roles and responsibilities.....	3
5	Policy	5
6	Anti-fraud controls	10
7	Exceptions to the policy	11
8	Other provisions.....	11
9	Relevant documents	11

1 Purpose

- 1.1 This Charter constitutes the framework for the Independent Evaluation, Audit and Investigation Services (IEAIS) (formerly Independent Evaluation and Audit Services) of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to provide: (a) credible evidence on the performance of UN-Women in achieving its mandate in the area of gender equality and the empowerment of women; (b) assurance that UN-Women’s governance, risk management and control processes are adequate, effective and functioning as intended to meet the Entity’s strategic and organizational objectives; and (c) investigations to determine the credibility, materiality and verifiability of allegations of misconduct, as well as breaches of UN-Women policies and procedures by staff members, affiliate personnel, implementing partners, vendors and other third parties, deemed detrimental to UN-Women.

2 Application

2.1 The Charter applies to all UN-Women personnel.

3 Definitions

3.1 For the purposes of the Charter, the terms referred to herein have the following meanings:

“Advisory Committee on Oversight (ACO)” is governed by its own terms of reference; is made up of five independent external professionals; and provides the Executive Director of UN-Women with independent, external advice based on good practice regarding the organization’s accountability framework and systems, including risk management.

“Affiliate Personnel” means those personnel engaged by UN-Women to perform services for UN-Women whose contractual relationships are not governed by letters of appointment subject to the Staff Regulations and Rules of the United Nations, including independent contractors (which include service contract holders, personnel services agreement holders and consultants), personnel engaged on a Non-Reimbursable Loan Agreement, United Nations Volunteers, fellows and interns.

“Conference of International Investigators (CII)” is a forum for investigators of international organizations to exchange ideas; discuss integrity issues; address challenges in fighting fraud, corruption and other wrongdoing; receive new developments; and share leading practices.

“Institute of Internal Auditors, Inc. (IIA)” is an international professional association and recognized authority for internal audit.

“Internal Investigation Function” is the investigative office within UN-Women that has the mandate to conduct administrative investigations.

“International Professional Practices Framework (IPPF)” is the conceptual framework that organizes authoritative guidance promulgated by the IIA. It includes the Mission of Internal Audit, Mandatory Guidance and Recommended Guidance.

“International Standards for the Professional Practice of Internal Auditing (the Standards)” is part of the Mandatory Guidance of the IIA IPPF. The Standards provide a framework for performing and promoting internal auditing.

“Personnel”	means Staff Members and Affiliated.
“United Nations Evaluation Group (UNEG)”	is an inter-agency professional network that brings together the evaluation units of the UN system, including UN departments, specialized agencies, funds and programmes, and affiliated organizations.
“United Nations Representatives of the Internal Audit Services (UN-RIAS)”	is an affiliation of Chief Audit Executives of United Nations system organizations. It is a framework and a forum to promote the development and exchange of UN internal audit and oversight-related practices and experience. UN-RIAS is part of RIAS, the Representatives of Internal Audit Services of United Nations organizations, multilateral financial institutions and other associated intergovernmental organizations.
“United Nations Representatives of Investigation Services (UN RIS)”	is an affiliation of Heads of Investigation Units of United Nations system organizations. It is a framework and a forum to promote the development and exchange of UN internal investigations and related practices and experiences.

4 Roles and responsibilities

- 4.1 The roles and responsibilities of personnel, including the authority and levels of accountability are included in paragraphs 4.2 to 4.11 below.
- 4.2 The Director, IEAIS reports administratively and functionally to the Executive Director but is not part of operational management.
- 4.3 The Director, IEAIS is functionally and operationally independent from management in the conduct of their duties. In the exercise of their functions, they take advice from the Advisory Committee on Oversight (ACO). The Director, IEAIS has the authority to initiate, carry out and report on any action, which they consider necessary to fulfill their mandate. This includes the right to determine the scope of work; decide on techniques and methodologies; and allocate resources within their budget authority, including the engagement of specialized consultants.
- 4.4 The Director, IEAIS is supported by the Chief, Independent Evaluation Service (IES); Chief, Internal Audit Service (IAS); and the Senior Investigator, Internal Investigation Function (IIF).
- 4.5 The Director, IEAIS and their personnel shall be independent of all UN-Women programmes, operations and activities, to ensure the impartiality and credibility of the work undertaken.
- 4.6 The Director, IEAIS and their personnel shall conduct internal audit, advisory, independent evaluation and investigation work in a professional, impartial and unbiased manner and in

accordance with good practice and the standards and norms generally accepted and applied by the United Nations system organizations. The Director, IEAIS shall establish safeguards to limit impairments to independence or objectivity. If the Director, IEAIS determines that independence or objectivity is/has been impaired in fact or appearance, the details will be disclosed to the Executive Director, ACO and/or the Executive Board as relevant.

- 4.7 For the performance of their duties, the Director, IEAIS shall have unrestricted, unlimited, direct and prompt access to all UN-Women records¹, officials or personnel holding any UN-Women contractual status, and to all UN-Women premises, subject to accountability for confidentiality and the safeguarding of records and information.
- 4.8 The Director, IEAIS shall have unrestricted access to, and be free to communicate and interact directly with UN-Women senior management, as well as the Chair and members of the Executive Board (in a manner consistent with the Rules of Procedure of the UN-Women Executive Board), the ACO and the United Nations Board of Auditors including in-private meetings without management present.
- 4.9 The right of all personnel to communicate confidentially with, and provide information to, IEAIS without retaliation shall be guaranteed by the Executive Director. This is without prejudice to measures that may be taken under UN-Women Staff Regulations and Rules regarding claims that are intentionally and knowingly false or misleading or made with reckless disregard for the accuracy of the information.
- 4.10 The Director, IEAIS shall respect the confidential nature of, and protect from unauthorized disclosure, any information gathered or received during an internal audit, advisory assignment, evaluation or investigation, and shall use such information only when necessary for the performance of their duties.
- 4.11 The Director, IEAIS shall liaise regularly with all other internal and external providers of assurance services to ensure the proper coordination of activities (e.g. Chief Risk Officer, Board of Auditors, Joint Inspection Unit). The Director, IEAIS shall also periodically liaise with UN-Women's Ethics Adviser and with the United Nations Ombudsperson for the United Nations Funds and Programmes with respect to services provided to UN-Women personnel.

¹ Except for confidential records in the possession of the Ethics Adviser in the performance of their duties.

5 Policy

5.1 Mandate

5.1.1 IEAIS provides independent evaluation and internal audit assurance, as well as advisory services on UN-Women's strategies, programmes, governance, risk management, controls, business systems, functions and processes to provide evidence for decision-making to identify good practices and provide recommendations for improvement.

5.1.2 The Internal Investigation Function of IEAIS, together with the external investigation service provider (UN-OIOS), has the mandate to investigate allegations of possible misconduct, including but not limited to allegations of fraud and corruption, harassment, sexual harassment, discrimination, abuse of authority and allegations of Sexual Exploitation and Abuse (SEA), as well as the deliberate (intentional or willful act), or extreme or aggravated failure to exercise the standard of care that a reasonable person would have exercised with respect to a reasonably foreseeable risk (gross negligence) or from a complete disregard of a risk which is likely to cause harm (recklessness), involving staff members and affiliate personnel as well as vendors, implementing partners and other third parties.

5.2 Independent internal assurance under the three lines model

5.2.1 In the CEB/2014/5 meeting of the Chief Executive Board (CEB), the CEB endorsed the "Three Lines of Defence"² model where it provides a useful framework for the United Nations system to identify relationships and responsibilities of different actors with respect to the Three Lines for strong governance, risk management and control.

5.2.2 The Three Lines Model describes responsibilities for effective governance, risk management and controls as follows: management is the first line for risk management being primarily responsible for monitoring and controlling implemented processes; the second line consists of separately established risk, control and compliance oversight functions to ensure that the proper design of processes and controls are in place and are operating effectively within the first line functions; independent evaluation, audit and investigation functions are third line mechanisms. Independent evaluation provides evidence on relevance, effectiveness, efficiency, impact and sustainability; Internal Audit provides independent assurance and advice on the adequacy and effectiveness of governance, risk management and internal control processes; and the investigation function conducts investigations into allegations of misconduct.

5.2.3 Within this context, IEAIS functions as part of the third line, providing independent assurance, evaluation evidence and investigation for accountability and awareness raising.

² In July 2020 IIA revised its Three Lines of Defence Model to the Three Lines Model:
<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

5.3 Scope of work and professional standards

5.3.1 IEAIS fulfils its internal oversight role through independent evaluation, internal audit and investigation. IEAIS' responsibilities are set out below.

Independent evaluation

5.3.2 Evaluation in UN-Women is defined as a systematic and impartial assessment that provides credible and reliable evidence-based information for understanding the extent to which an intervention has achieved or made progress (or lack thereof) towards intended and unintended results on gender equality and the empowerment of women.

5.3.3 UN-Women evaluations assess the extent to which the intervention evaluated is guided by organizational and system-wide objectives on gender equality and human rights and whether it contributes to gender equality and human rights results. UN-Women evaluations also incorporate these approaches in the actual evaluation process.

5.3.4 The principles set out in the Evaluation Policy (UNW/2020/5/Rev.1) guide the planning, conduct and follow-up to evaluation, including national ownership and leadership; United Nations system coordination and coherence on gender equality and the empowerment of women; innovation; fair power relations and empowerment; participation and inclusion; independence and impartiality; transparency; quality and credibility; intentionality and use of evaluation; and ethics. Taken together, these principles ensure UN-Women's evaluation processes reflect:

- a) UN-Women's integrated normative support, UN system coordination and operational mandate;
- b) the commitment of UN-Women to gender-responsive evaluation; and
- c) alignment with the UNEG Norms and Standards, UNEG Ethical Guidelines and UNEG Guidance on Integrating Human Rights and Gender Equality in Evaluation.

5.3.5 The evaluation function at UN-Women focuses on five strategic areas:

- a) implementation of an effective corporate evaluation system;
- b) implementation of effective decentralized evaluation systems;
- c) promotion of United Nations coordination on gender-responsive evaluation;
- d) strengthening of national evaluation capacities for gender-responsive evaluation; and
- e) strengthening the use of gender-responsive evaluation.

Internal audit (assurance and advisory services)

5.3.6 In accordance with the definition adopted by the IIA, internal auditing is an independent, objective assurance and advisory service designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to assessing and improving

the adequacy and effectiveness of governance, risk management and control processes.

5.3.7 IAS governs itself by adherence to the applicable United Nations and UN-Women regulations, rules, policies and procedures and the mandatory elements of the IIA's IPPF, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing (the Standards), and the Definition of Internal Auditing as adopted by UN-RIAS, UN-Women Financial Regulations and Rules, this Charter and IAS policies, practices and procedures. The IAS Charter contains further specific internal audit principles to complement this Charter.

5.3.8 In accordance with the IIA Standards, internal audit may provide both assurance and advisory services. The IPPF defines these services as follows:

Assurance services – are an objective assessment of evidence to provide an independent opinion or conclusions regarding the entity, operations, function, process, system or other subject matter. The nature and scope of the assurance engagement are determined by the internal auditor.

Advisory services – are advisory in nature and are intended to add value and improve UN-Women's governance, risk management and control. Advisory services are undertaken in a manner such that IAS maintains its independence and objectivity and does not assume responsibilities reserved for management.

5.3.9 In planning its audits, IAS will interact regularly with the United Nations Board of Auditors to optimize audit coverage and avoid duplication of assurance work. An overall plan will be developed each year to coordinate IAS and IES activity. IAS will also share information on issues of mutual interest with the United Nations Board of Auditors.

5.3.10 The scope of internal audit activities encompasses, but is not limited to, objective examination of evidence for the purpose of providing independent assessments to the Executive Director, the Executive Board and management on the adequacy and effectiveness of UN-Women's governance, risk management and control processes. Internal audits include assessing whether:

- risks relating to the achievement of UN-Women's strategic objectives are appropriately identified and managed;
- the actions of UN-Women's personnel comply with UN-Women's policies, procedures, regulations and good governance standards;
- the results of operations, offices or programmes are consistent with established goals and objectives;
- operations and programmes are being carried out effectively and efficiently;

- established functions, processes and systems enable compliance with the policies, procedures, guidelines and regulations developed to manage the risks that could significantly impact UN-Women;
- policies, procedures and guidelines are adequately designed and effectively implemented so that risks are managed cost-effectively;
- information and the means used to identify, measure, analyse, classify and report such information are reliable and have integrity; and
- resources and assets are acquired economically, used efficiently and protected adequately.

Investigation

- 5.3.11 UN-Women has concluded a Memorandum of Understanding with an external investigation provider. The external investigation service provider will handle intake of allegations by providing a reporting mechanism. All reports received through the reporting mechanism will be assessed through the external investigation provider's intake process. If the external investigation provider decides to investigate, the Director, IEAIS will defer to the external investigation provider. The external investigation provider may refer matters to the Director, IEAIS for consideration, which may include investigation, referral or other handling as deemed appropriate.
- 5.3.12 The Internal Investigation Function shall carry out investigation services in accordance with the Uniform Principles and Guidelines for Investigations adopted by the 10th Conference of International Investigators, UN-Women's Financial Regulations and Rules, and Policies, Procedures and Guidance including the Investigation and Disciplinary Process Policy.
- 5.3.13 The Director, IEAIS acts as the designated official for coordination with the external investigation service provider and IEAIS has the authority to assist investigation activities; coordinate information requests or referrals to management; provide the investigation service provider with data collection and records; follow up on investigation reports and referrals; prepare and follow up on lessons learned with management; perform proactive investigations and integrity reviews where applicable; and promote fraud awareness.
- 5.3.14 The Director, IEAIS functions as the designated official with the external investigation service provider, including:
- a) receiving matters referred to UN-Women for preliminary assessment and consideration, including consideration for investigation, by the Internal Investigation Function;
 - b) receiving case updates and reports prepared by the external investigation service provider; and
 - c) ensuring that reports prepared by the external investigation service provider are distributed and acted upon as appropriate, while ensuring appropriate confidentiality and due process.

5.3.15 The Internal Investigation Function may undertake, at its discretion, proactive integrity reviews to assess the risk to the organization of potential fraud, corruption and other potential misconduct.

5.4 Structure and reporting line

5.4.1 The Director, IEAIS reports administratively and functionally and is accountable to the Executive Director, without prejudice to operational independence in discharging their oversight duties and responsibilities. IEAIS reports to the Executive Board on an annual basis through the Report on the Evaluation Function and the Report on Internal Audit and Investigation.

5.5 Independence and objectivity

5.5.1 To ensure appropriate organizational and individual independence and objectivity, and to enable IEAIS to fulfil its responsibilities free from interference in determining the scope of work, performing its work and communicating results:

- a) IEAIS shall be provided with the necessary resources in terms of adequate funds and professional staff to maintain its independence and objectivity.
- b) IEAIS personnel shall have no direct operational responsibility or authority over any UN-Women activities.
- c) IEAIS personnel shall be impartial, unbiased and avoid conflicts of interest. IEAIS personnel shall not be assigned to areas for which they have had operational responsibility within at least the previous two years.
- d) In the performance of their oversight work, the Director, IEAIS and IEAIS personnel shall avoid perceived or actual conflicts of interest.

5.5.2 The Director, IEAIS shall bring to the attention of the Executive Director, Executive Board and the ACO any interference or impairment to IEAIS' independence, objectivity or professionalism.

5.5.3 Allegations of misconduct against the Director, IEAIS or any IEAIS personnel shall be reported to the external investigation service provider. In such circumstances, the external investigation service provider may consult with the Executive Director and/or the Chair of the ACO and may decide to refer the matter to another independent external investigation provider.

5.6 Appointment, performance appraisal and dismissal of the Director

5.6.1 The Executive Director decides on the appointment, extension and removal of the Director, IEAIS taking into consideration the advice of the ACO. The tenure of the Director, IEAIS will be for an initial probation appointment of one year with an extension for the first tenure up to a maximum of five years, with the possibility of renewal for another maximum five years for the second tenure. The Director, IEAIS shall be barred from re-employment within UN-Women after the expiry of their term.

5.6.2 The performance appraisals of the Director, IEAIS shall be carried out by the Executive Director taking into consideration input from the ACO.

5.7 Quality assurance and improvement programme

5.7.1 The Director, IEAIS shall institute and maintain a quality assurance and improvement programme, in accordance with the professional standards and practices of the functions, including promoting continuing professional development to meet the requirements of this Charter.

5.8 Reporting and disclosure of reports

5.8.1 The Director, IEAIS is responsible and accountable for timely compliance with the appropriate reporting and disclosure requirements under the Evaluation Policy for Evaluation Reports and the decision made by the Executive Board 2012/10 for Internal Audit Reports.

5.9 Approval and revision

5.9.1 The Director, IEAIS is responsible for applying this Charter; reviewing it periodically; and proposing changes to the Executive Director to keep it up to date. The Director, IEAIS may issue any additional directives, policies or guidelines as necessary to complement this Charter and accomplish its mission.

5.9.2 This Charter, approved by the UN-Women Executive Director taking into consideration the advice of the ACO, shall be communicated to the UN-Women Executive Board.

5.9.3 Amendments to this Charter are subject to the approval of the Executive Director taking into consideration any comments of the ACO.

6 Anti-fraud controls

6.1 UN-Women is committed to preventing, detecting and responding to acts of fraud and other proscribed practices. Fraud prevention and detection measures are an important component of the organization's anti-fraud and enterprise risk management frameworks. Effective fraud prevention and detection measures safeguard the organization's resources and support the integrity of the organization while protecting its reputation.

6.2 Management is responsible for establishing and implementing effective anti-fraud governance, risk management and internal controls. The responsibility of IEAIS is to assist management by providing assurance which aims to assess the adequacy and effectiveness of the governance, risk management and internal control arrangements relating to anti-fraud programmes and advising management on the discharge of its obligations. This also includes conducting investigations into allegations of possible misconduct, including but not limited to allegations of fraud and corruption, harassment, sexual harassment, discrimination, abuse of authority and allegations of SEA, as well as the deliberate (intentional or willful act), or extreme or aggravated failure to exercise the standard of care that a reasonable person would have exercised with respect to a reasonably foreseeable risk (gross negligence) or from a

complete disregard of a risk which is likely to cause harm (recklessness), involving staff members and affiliate personnel as well as vendors, implementing partners and other third parties.

7 Exceptions to the policy

7.1 Exceptions to this policy are not permitted.

8 Other provisions

8.1 This Charter supersedes the Charter of Independent Evaluation and Audit Services dated 25 January 2018.

9 Relevant documents

9.1 The following documents are relevant to this Charter:

9.1.1 Financial Regulations and Rules

9.1.2 Evaluation Policy

9.1.3 Charter of the Internal Audit Service

9.1.4 UN-Women Anti-Fraud Policy

9.1.5 Investigation and Disciplinary Process Policy