United Nations Entity for Gender Equality and the Empowerment of Women

Annex V: Concise summary of the oversight functions responsible for audit, investigation, ethics, evaluation and protection against retaliation

A. Evaluation and Internal Audit

Mandate, purpose, reporting requirements and partnerships

a) Mandate, purpose and the core functions

The Independent Evaluation Audit and Investigation Services (IEAIS) office includes both the Independent Evaluation Service (IES), the Internal Audit Service (IAS) and the Internal Investigation Function.

The UN Women Evaluation Policy (UNW/2020/5) sets out three purposes for evaluation:

i. demonstrating accountability to stakeholders,
ii. providing credible and reliable evidence for decision-making to improve results, and
iii. contributing lessons learned about UN Women's normative, operational and coordination work to UN Women's knowledge base.

IES delivers independent corporate evaluations; IES-led Country Portfolio Evaluations (CPEs) and regional evaluations; technical support to decentralized evaluations; activities to support United Nations system coordination and accountability through engagement in system-wide evaluations and joint evaluations; and activities to support national evaluation capacity development.

The purpose of IAS is to provide the Executive Director and Executive Board with independent, objective assurance and advisory services that are designed to add value and improve UN-Women's operations. IAS helps UN-Women accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of the Entity's governance, risk management and controls.

b) Reporting requirements

Corporate evaluations focus on UN Women's Strategic Plan impact and outcome areas. Major corporate evaluations are presented as Executive Board papers at the formal sessions. The Annual Report on the Evaluation Function is presented at the Annual Session of the UN-Women Executive Board. The latest annual report on evaluation activities is available here: UNW/2026/4. All evaluations are publicly available through the UN-Women Global Accountability and Tracking of Evaluation Use (GATE System).

As requested by the Executive Board in its decision 2015/4, IAS is required to assess and report to the Executive Board: (a) an opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the Entity's framework of governance, risk management and control; (b) a concise summary of work and the criteria that support the opinion; (c) a statement of conformance with the internal audit standards being adhered to; and (d) a view on whether resourcing of the function is appropriate, sufficient and effectively deployed to achieve the desired internal audit and investigation coverage. The latest annual report on internal audit activities is available here: UNW/2026/3. Internal audit reports are also publicly available through the UN Women website.[1]

c) Policies, rules and regulations

IES is governed by the Charter of the Independent Evaluation, Audit and Investigation Services and Evaluation policy of the United Nations Entity for Gender Equality and the Empowerment of Women (2020). The evaluation policy is aligned with the norms and standards of the United Nations Evaluation Group (UNEG), but is tailored specifically to the unique mandate and role of UN Women to conduct evaluations responsive to gender equality

[1] https://www.unwomen.org/en/about-us/accountability/audit/internal-audit-reports

and women's empowerment and to support coordination, coherence, and accountability with respect to gender equality and the empowerment of women in the United Nations system. The IES coverage norms embedded in the UN Women Evaluation Handbook indicate the minimum corporate expectations within which IES has flexibility to prioritize topics, interventions, and timing in line with the UN-Women Evaluation Strategy 2022-2025 and Corporate Evaluation Plan 2022-2025.

IAS is governed by adherence to the applicable United Nations and UN-Women Financial Regulations and Rules (Rules 2601, 2602, 2603), policies and procedures, the Charter of the Independent Evaluation, Audit and Investigation Services and the Charter of the Internal Audit Service and the mandatory elements of the Institute of Internal Auditors International Professional Practices Framework (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, and the Definition of Internal Auditing as adopted by the United Nations Representatives of Internal Audit Services (UN-RIAS).

d) Working relationships and partnerships

IEAIS participates in inter-agency activities on evaluation and internal audit matters such as the United Nations Evaluation Group (UNEG) and the UN Representatives of Internal Audit Services (UN-RIAS). IAS also coordinates its annual workplan with the United Nations Board of Auditors to maximize audit coverage and avoid duplication of effort. Moreover, IEAIS also partners with United Nations organizations, professional organizations and other entities to advance gender responsive evaluation and audit.

Structure

IEAIS is headed by a Director and supported by one chief for Evaluation and one chief for Internal Audit. In addition to the Chief, IES is composed of six evaluation personnel based in HQ and six Regional Evaluation Specialists based in the Regional Offices, all reporting directly to the Chief of IES. The budget of the Evaluation function was $ 3,919,476 in 2025. In addition to the Chief, IAS is composed of four Internal Audit Specialists. The team conducts its work globally and is based in New York. The budget of the Internal Audit function was $1,439,447 in 2025. The budget of the Directorate team was $730,851 in 2025.

B. Investigations

Mandate, purpose, reporting requirements and partnerships

1. **Mandate, purpose and the core functions**

UN-Women implements a hybrid investigation model. Under this model, UN-OIOS has been engaged by UN-Women for investigation services under a Memorandum of Understanding. All allegations of misconduct committed by UN-Women personnel or by third parties are received through an intake mechanism provided by OIOS, which retains for investigation complaints that it deems serious and/or complex. These services are complemented by UN-Women's Internal Investigation Function. The Internal Investigation Function receives matters referred to UN-Women for consideration and maintains the authority to both assist and conduct investigation activities. Investigations may be conducted into allegations of fraud; corruption; workplace harassment; sexual harassment; abuse of authority; discrimination; retaliation; sexual exploitation and abuse; or any other failure to observe prescribed regulations, rules, policies and procedures and standards of conduct allegedly committed by UN-Women staff members, non-staff personnel and contractors.

2. **Reporting requirements**

As the designated official, the Director, IEAIS briefs and advises management on investigation-related issues, including related clauses in donor agreements. IEAIS also provides the Executive Board with an annual UN-Women Report on Internal Audit and Investigation Activities, and fraud-related statistics to the UN Board of Auditors. The latest annual report covering investigation activities is available here: UNW/2026/3. The Report of the Executive Director of UN-Women on disciplinary measures and other actions taken in response to

misconduct and wrongdoing by UN-Women staff members, other personnel or third parties and cases of possible criminal behaviour is available here.

3. **Policies, rules and regulations**
Investigations are administrative fact-finding exercises conducted in an ethical, professional and impartial manner, to support or refute reported allegations in accordance with the Investigations and Disciplinary Process Policy and the Uniform Guidelines for Investigations adopted by the Conference of International Investigators.

4. **Structure**
The UN-Women Financial Regulations and Rules (Regulation 26.2) and the Charter of the Independent Evaluation, Audit and Investigation Services establish that the Director, IEAIS' responsibility and authority as UN-Women's designated official responsible for coordination investigation-related matters with the official investigation service provider.

In 2025, the Internal Investigation Function had two temporary investigators and a budget of $470,867. Under the updated MOU, UN-Women compensates UN-OIOS for the effective cost of two professional investigator positions plus ancillary costs. In 2025, UN Women paid OIOS US$ 194,338 in cost recovery for previous cases under the old MOU, and US$ 276,614 under the updated MOU.

C. Ethics function & protection against retaliation

Mandate, purpose, reporting requirements and partnerships

a) Mandate, purpose and the core functions
The role of the Ethics function is to assist the Executive Director in ensuring that UN Women personnel observe and perform their functions with the highest standards of integrity through fostering a culture of ethics, transparency, accountability, and mutual respect. The head of the Ethics function has operational independence and reports directly to the Executive Director. Further supporting independence, the Ethics Advisor will engage regularly with the Executive Board, Advisory Committee of Oversight, Joint Inspection Unit and any other entity having oversight or governance function in relation to UN Women.

b) Reporting requirements
Pursuant to Executive Board decision 2022/5, the Board requested that ethics be added as a recurring stand-alone item for decision on the agenda of annual sessions and for UN Women to provide an annual official report on its ethics function starting at its annual session 2023. The Annual Report on the Ethics function is presented at the Annual Session of UN Women's Executive Board in June each year.

c) Policies, rules and regulations
The Ethics function advances its programme across mandated areas and terms of reference outlined in ST/SGB/2007/11, as amended, consistent with ST/SGB/2005/22, as well as General Assembly resolutions 60/1 (paragraph 161(d)), 60/248 (part XIII), and 60/254 (para. 16).

d) Working relationships and partnerships
Pursuant to the Protection against Retaliation policy, if the Ethics function considers that there is a credible case of retaliation or threat of retaliation, it will refer the matter in writing to UN-OIOS for investigation. The investigation report will be sent to the Ethics function, who will conduct an independent review of the findings of the report and the supporting documents to determine whether retaliation has occurred.

UN-OIOS may also inform the Ethics function of any report of wrongdoing received that UN-OIOS identifies as a retaliation risk. The Ethics function will consult with the individual at risk and may make recommendations to the Director, HR for appropriate retaliation prevention action.

The Ethics function represents UN Women on the Ethics Panel of the United Nations (EPUN) and the Ethics Network of Multilateral Organisations (ENMO).

Structure

The Ethics function had one Ethics Advisor at the P-5 level based in New York and supported by an Ethics Analyst at the P-2 level. From July 2025, the Ethics Advisor position has been vacant, and the Ethics Analyst was designated to perform the duties and responsibilities of the Ethics Advisor, reporting directly to the Executive Director, while the structure of the Ethics function is under review by UN-Women management. The budget of the Ethics function was $404,042 in 2025.

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Annex 1: UN Women Oversight Roles

