

# Report of the Independent Audit and Oversight Committee, (IAOC) 2018-2019

**Annual Report, July 2018 – June 2019**

(EC/70/SC/CRP.18) Standing Committee, 76<sup>th</sup> meeting

Presented by

Ms. Lynn Haight, Chairperson

# Summary of Activities

- 5 independent members
- Advisory on oversight matters
- Three sessions of three days in Geneva, July 2018 – June 2019
- Conversations with senior managers, HC and DHC

# Agenda

- A. Transformation
- B. External audit
- C. Internal oversight bodies
- D. Other functions
- E. Other observations

# A. Transformation

- Essential and ambitious
- Progress by mid-2019
- Positive aspects
- Cautionary points
- Action pending

# B. External Audit

- Review of Audit Plan risk analysis and plan focus
- Review of Audit Results and preliminary responses with DFAM
- Outstanding recommendations from previous years

# C. Internal Oversight Functions

## a) Internal audit

- Review of Audit Plan rationale and coverage
- 62% of recommendations past due date
- OIOS messaging
- UNHCR responses

# C. Internal Oversight Functions

## b) Inspector General's Office

- Reform implementation status
- Policy on independent oversight pending finalisation
- Investigations:
  - Resources Investigation Service
  - Pressure on end-to-end investigation and disciplinary procedures

# C. Internal Oversight Functions

## c) Evaluation

- Work plan implementation, professionalization and independence
- Potential areas of involvement



# D. Other Functions

## a) Financial and administration management

- Planning for funding and liquidity
- Internal Control and efficiency

# D. Other Functions

## b) Human resources

- Current priorities
- Future priorities

# D. Other Functions

## c) Enterprise Risk Management

- Roll-out ERM 2.0
- Strategic Risk Register
- Risk maturity review

# D. Other Functions

## d) Ethics

- Revised policy on protection against retaliation
- Speak-up helpline established
- Coordination

# D. Other Functions

## e) External relations

- New global communications strategy
- Social media

# D. Other Functions

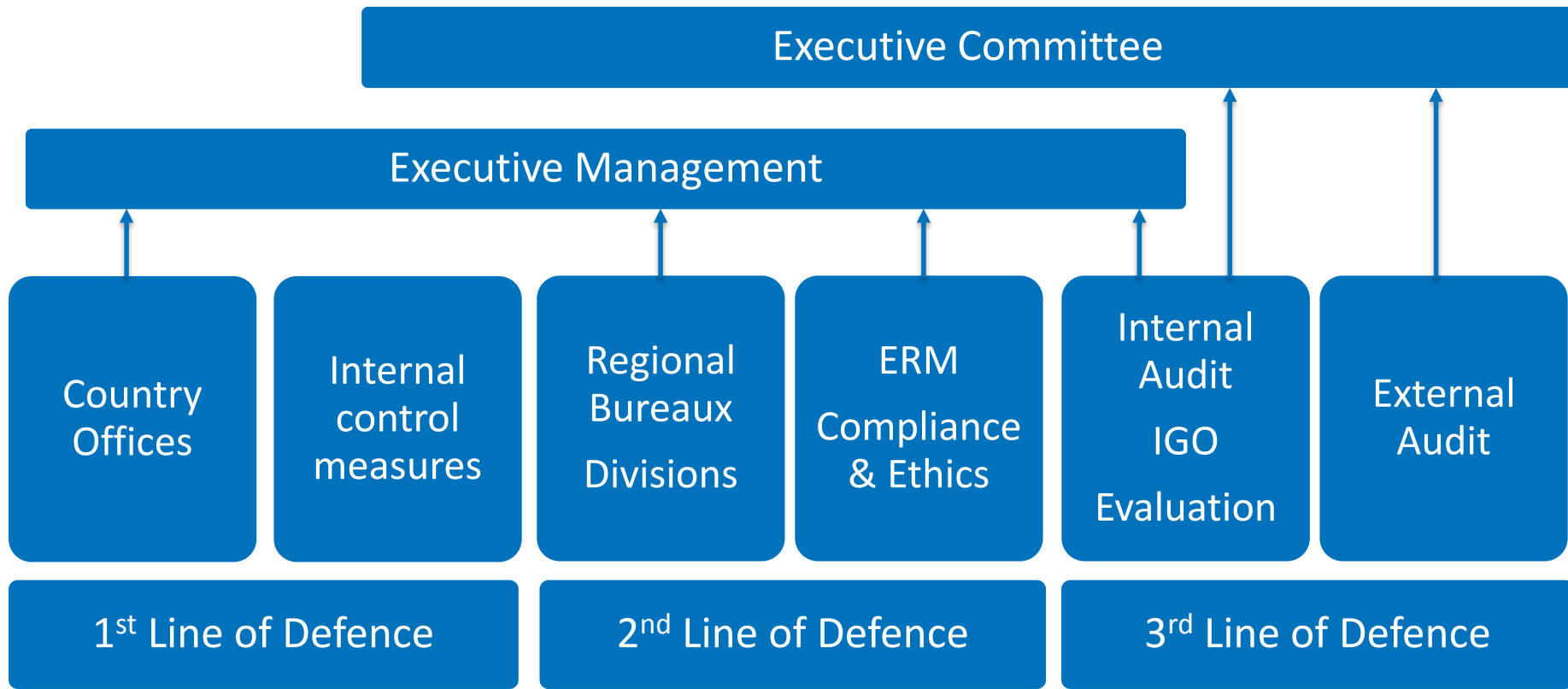
## f) Information Systems

- Migration to cloud
- Cybersecurity maturity level
- Registration/ ProGres v4

# E. Other Observations

- Managing risks related to diversion of traditional funding (Global Compact)
- Trade-off

# Summary: Lines of Defence





# E. Concluding Summary

- Performance under deeply constrained financial framework
- Relationships with partnering countries

# Thank you