

Annexe 5: Procédures de contrôle à l'UNICEF

AUDIT AND OVERSIGHT FUNCTION IN UNICEF

Summary of existing policies and regulations
PSD Finance 30.6.2006

A. INTERNAL AUDIT

1. Performance monitoring in UNICEF is supported by the **Office of Internal Audit (OIA)** as an independent oversight capacity. OIA reports to the Executive Director of UNICEF.
2. Internal audit function is mandated in UNICEF Financial Regulations and Rules:

Rule 112.42 The Internal Audit Service shall conduct independent audits in conformity with generally accepted auditing standards. The Internal Audit Service shall review, evaluate and report to the Executive Director on the soundness, adequacy and application of systems, procedures and related internal controls. The audits shall encompass the following elements:
 - (a) A review of financial transactions to determine whether they are in compliance with established regulations, rules, policies, procedures and administrative instructions;
 - (b) An appraisal of the operational efficiency and economy with which financial, physical and human resources are utilized;
 - (c) A review and an appraisal of programmes and programme activities financed from general resources and supplementary funds.
3. Authorities and responsibilities of the Office of Internal Audit in UNICEF have been closely reviewed and defined through a Charter in 2005, and the relevant Executive Directive was issued on 21 February 2005.
4. The Executive Director issues an annual report on internal audit activities to the Executive Board. The report includes major findings and conclusions of internal audit activities, and enables conclusions to be drawn on the strength of the control environment within UNICEF.

B. UNITED NATIONS BOARD OF AUDITORS AND OTHER OVERSIGHT BODIES

1. UNICEF is overseen by external bodies within the United Nations system mandated with the responsibility for oversight. These include the **United Nations Board of Auditors, the Joint Inspection Unit (JIU), the United Nations Office of Internal Oversight Services and the Advisory Committee on Administrative and Budgetary Questions (ACABQ).**
2. External Audit is mandated through UNICEF Financial Regulations and Rules