

**Governing Body – 344<sup>th</sup> Session, March 2022**  
**Programme, Financial and Administrative Section**  
**Audit and Oversight Segment**

**Workers’ Group Comments**

**Document for Ballot by Correspondence**

**GB.344/PFA/9(Rev.1)**

**Report of the Chief Internal Auditor for the year ended 31 December 2021**

The Workers’ Group thanks the Chief Internal Auditor for his report and recommendations on headquarters and field audits. We invite the Office to follow-up on these recommendations as soon as possible.

We acknowledge the continued difficulties to conduct audits and lead investigations during the Covid-19 pandemic and resulting lockdown measures and travel restrictions. We therefore welcome the continuous efforts in conjunction with an external consultancy firm to maintain the number and quality of audits and to reassess existing practices to increase effectiveness in future.

We noted with satisfaction IAO appreciation of the Office’s efforts to review and perfect its risk management framework to align it with current practices.

We appreciate the fact that the Office took advantage of upgrades in its electronic banking platform to strengthen the approval process for bank transfers, thus complying with one of the IAO recommendations. We also welcome the fact that the Office agreed to review the bank signatory lists annually.

We support the IAO recommendation to remove existing IRIS responsibilities from staff members’ user accounts when they change position or transfer to other units or duty stations and are glad that the Office is following on this recommendation. We also note with satisfaction that since November 2021, purchasing transactions by a number of staff authorized to purchase goods or services are regularly monitored in order to ensure segregation of duties. We also support the recommendations that field offices promptly update bank signatory lists and identify replacement signatories when staff are on leave or absent for extended periods.

We invite the Office to strengthen the guidance on monitoring of implementing partners as recommended by the IAO as poor monitoring has resulted in fraud or irregular acts not being detected in a timely manner in the past.

We welcome the fact that the grants modality will be reviewed by June 2022 and trust the Office will take into account the findings of the IAO when doing so.

Our Group wishes to express concern that one of the field offices audited did not incorporate comments made by the Gender, Equality, Diversity and Inclusion Branch regarding the inclusion of gender equality indicators and targets into a Decent Work Country Programme (DWCP). While it seems that the office concerned will include specific gender-related targets in the new DWCP it is developing, such indicators should have been included from the start.

We also noted with concern that in both field offices audited, performance appraisals were not completed. We invite the relevant offices in the future to strive to complete the appraisals within the required deadline.

We do further acknowledge the Office's efforts to submit implementation reports to previous audits within the deadline.

Lastly, we took note of the investigations undertaken in 2021, and urge the Office to follow up on the lessons learned suggested by the IAO in paragraph 49.