

Internal Audit and Oversight Section

Internal Audit Charter

The Internal Audit Charter sets out the purpose, authority and responsibilities of Internal Audit of the Provisional Technical Secretariat (PTS) to be conducted pursuant to the provisions of Financial Regulation 11.1 and Financial Rule 11.1.01, and serves as a framework of Internal Audit activities. The Charter is approved by the Executive Secretary and shared with the governing body. The charter is reviewed at least once every three years.

Assurance Activities

The Internal Audit and Oversight Section prepares its audit plan annually following performance of a comprehensive organization-wide risk assessment. The risk-based approach contributes to ensuring that resources are used in such a way as to yield maximum benefits for the Organization consistent with its goals and priorities. The audit plan is approved by the Executive Secretary.

Internal Audit Recommendations

Through the audit assignments, opportunities are identified to mitigate risks and strengthen the overall control environment of the PTS. To this end, Internal Audit provides recommendations to management which are periodically followed up in order to determine the status of their implementation. Periodic reports are provided to the Executive Secretary on the relevant statuses, including specific analyses regarding the prioritization and chronology of the recommendations.

Advisory Services

Internal Audit provides independent and objective advisory services at the request of the Executive Secretary and in collaboration, where necessary, with the Quality Management and Performance Monitoring Section, to improve the performance and operations of the PTS, through advice on improvements to risk management, control and governance processes.

Investigation Services

Internal Audit carries out investigations when there are reported complaints, allegations or indications concerning violations which pose a significant risk to the efficiency, effectiveness and credibility of the PTS, or if requested by the Executive Secretary.

Quality Assurance and Improvement Programme

The Internal Audit and Oversight Section aligns with the *International Standards for the Professional Practice of Internal Auditing (Standards)* of the Institute of Internal Auditors (IIA). In conformance with these *Standards*, Internal Audit has put in place a quality assurance and improvement programme requiring its function to undergo internal and external quality assessments.

Membership and Affiliation

The Internal Audit and Oversight Section is a member of the network of Representatives of Internal Audit Services of United Nations Organizations (UNRIAS) as well as the network of United Nations Representatives of Investigative Services (UNRIS) to strengthen best practices and professionalism.

External Auditor

Internal Audit collaborates with the External Auditor appointed by States Signatories.