



Board of Governors

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2023 Internal Audit, Management Services and Investigations Report

Report by the Director of the Office of Internal Oversight Services

1. This report to the Programme and Budget Committee (PBC) provides a summary of the activities conducted by the internal audit, management services and investigations functions of the Office of Internal Oversight Services (OIOS) in 2023. Set alongside the separate report on programme evaluation (document GOV/2024/13) as submitted to the PBC, together with the report on the evaluation of technical cooperation activities in 2023 (document GOV/2023/52) presented to the Technical Assistance and Cooperation Committee (TACC) in November 2023, this provides the Board of Governors with a comprehensive picture of the Office's work, and shows how the different functions within OIOS are working together to maximize the impact of internal oversight activities in providing assurance and facilitating improvement across the Agency.
2. Internal audit provides independent and objective assurance on the adequacy and effectiveness of governance, risk management and internal control processes for the Agency's programmes, processes and activities. OIOS audits are conducted in line with a risk-based plan, in conformance with the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors (IIA).
3. In line with its Charter, OIOS also provides independent and objective advisory and consulting services to the Secretariat to help it enhance the Agency's programme performance and operations. To this end, the OIOS management services function uses the systematic application of knowledge, expertise and techniques to help managers improve how they manage their activities within the areas under review.
4. In addition, OIOS carries out special inquiries and investigations when there are indications that the Agency's regulations, rules, policies and/or administrative instructions may have been violated, or where other irregularities may have come to light. The results are used to help management take timely corrective steps, including disciplinary action where appropriate and recovery of any losses where this is possible. An important part of the investigations function's role is also to help management to

strengthen controls and processes to prevent a future recurrence of any failures that allowed misconduct to happen.

5. This activity report comprises eight main parts: Part A presents an overview of the budget and staffing for internal audit, management services and investigations; Part B addresses professional standards, including confirmation of the organizational independence of the internal audit activity; Part C summarizes the main objectives, findings, conclusions and recommendations of the audits completed in 2023; Part D highlights the main cross-cutting issues resulting from internal oversight work in 2023; Part E provides information on the work conducted by the Office's investigations function in 2023; Part F describes other activities conducted by OIOS during the year, including management services; Part G shows the status of implementation of internal audit recommendations; and Part H presents the internal audit work plan for 2024. The Annex provides details on the implementation of previous OIOS recommendations.

A. Budget and Staffing

6. Expenditures in connection with internal audit (IA), management services (MS), investigations (IF) and the Director's office (DIR) amounted to €2 816 553 during 2023, as shown in Table 1 below. Evaluation costs are detailed separately in the programme evaluation report to the PBC. OIOS fully utilized its budget in 2023.

TABLE 1. 2023 EXPENDITURES (IN EUROS) ON INTERNAL AUDIT, MANAGEMENT SERVICES AND INVESTIGATIONS

Category	Staff costs	Travel	Contracts/ Consultants	Other costs	Total
DIR expenditures	208 109	8 011	7 213	30 214	253 547
IA expenditures	564 476	30 688	187 124	40 921	823 209
IF expenditures	300 275	32 442	374 020	5 025	711 762
MS expenditures	624 817	12 652	325 622	64 944	1 028 035
Total	1 697 677	83 793	893 979	141 104	2 816 553

7. The OIOS internal audit function consists of six staff positions, all of which are at the Professional level. The investigations function consists of two Professional posts, while the management services function has four posts at the Professional level.

8. Where necessary, OIOS complements or supplements its internal audit, management services and investigations capacities with external consultancy support. Finally, OIOS also has four General Service staff positions which provide administrative and other support.

9. OIOS auditors, management specialists and investigators possess relevant international certifications and have a wide range of experience, particularly in the areas of finance, risk management, internal control, governance, information technology (IT), management, business process analysis and improvement, counter-fraud and investigations. Staff members regularly undertake relevant professional development to keep their knowledge and skills up to date and to meet the continuing education requirements of their professional certifications.

B. Professional Standards

10. In accordance with IIA Attribute Standard 1110, the Director of OIOS must report to a level within the organization that allows the internal audit activity to fulfil its responsibilities, and must confirm to the Board of Governors, at least annually, the organizational independence of the internal audit activity.

11. The Director of OIOS reports directly to the Director General and has direct and unrestricted access to the Board of Governors. The internal audit activity remained free from external influence during 2023 and continued to operate with organizational independence in line with the OIOS Charter, and the Office's professional judgement was not compromised or subordinated to others.

C. 2023 Internal Audit — Summary of Results

12. The 2023 OIOS work plan included a total of 14 internal audit exercises. In addition to the six Country-level Evaluation and Audit (CLEA) reviews and the accompanying synthesis report that were presented to the TACC in November 2023, final reports were issued for four more audits. At the year end, work was still in progress on two assignments from the 2023 work plan (Part I of the internal audit of the Agency's comprehensive programme of assistance to Ukraine, and the IT security testing audit), while the audit of fraud risk management was formally deferred into the approved 2024 work plan.

13. There were two revisions to the original approved audit work plan for 2023 as a result of OIOS's mid-year review: the addition of internal audits covering the administration of the Staff Assistance Fund and the management of the Seibersdorf cafeteria, and the consequent formal deferral of the planned audits of the Marie Skłodowska-Curie Fellowship Programme and of data governance and control in the Secretariat.

14. The majority of internal audits completed in 2023 were conducted by OIOS staff. In some cases, assistance was provided, under OIOS's supervision, by external technical experts with the specific knowledge and skills to perform the assignments in line with IIA Attribute Standard 1200 on proficiency and due professional care.

15. OIOS uses a four-rating scale to define the maturity and effectiveness of governance, risk management and internal control within the area or system under audit. The scale is based on the recommendations of the Working Group on Harmonization of Engagement-level Audit Ratings as approved by the United Nations Representatives of Internal Audit Services in September 2016.

16. Of the internal audit reports finalized in 2023, seven related to the CLEAs and the CLEA synthesis report which, as usual, are not rated at the assignment level. Of the remaining four audit reports issued, three were rated as 'some improvement needed', while one (relating to the Seibersdorf cafeteria) was rated as 'major improvement needed'. No reports were rated as either 'effective' (the top rating) or 'not effective' (the bottom one).

17. Sections C1 and C2 of this annual report provide further details on OIOS's findings and conclusions. The criteria supporting the four ratings are described in Figure 1, which also summarizes the ratings awarded in 2023.

Rating	Number of audits rated	Description of rating
Effective	-	The assessed governance arrangements, risk management practices and internal controls were adequately established and operating effectively. Issues identified by the audit were unlikely to affect the achievement of the objectives of the audited area.
Some improvement needed	3	The assessed governance arrangements, risk management practices and internal controls were generally established and operating effectively but needed some improvement. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited area.
Major improvement needed	1	The assessed governance arrangements, risk management practices and internal controls were partially established and functioning but needed major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited area.
Not effective	-	The assessed governance arrangements, risk management practices and internal controls were not adequately established or functioning. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited area.
Not rated	7	The area under review was not awarded a rating at the assignment level – for instance the CLEA reviews, or other reviews/audits where no assurance opinion was given.

FIG. 1. Summary of ratings awarded to internal audits in 2023.

C.1. Internal Audits

C.1.1. Audit of Division of Operations B in the Department of Safeguards

18. As part of its cyclical approach to providing assurance on safeguards activities, OIOS conducted an internal audit of Division of Operations B (SGOB) in the Department of Safeguards.

19. The audit identified a number of areas of good practice. OIOS also made several recommendations to further strengthen management of the execution of safeguards verification in SGOB, and the Secretariat provided action plans to implement these.

20. Overall, OIOS rated the level of governance, risk management and internal controls in this area as ‘some improvement needed’.

C.1.2. Audit of Business Continuity and Disaster Recovery

21. Business continuity and information and communication technology resilience are addressed as key components of the Organizational Resilience Management System (ORMS), which was approved by the United Nations System Chief Executives Board for Coordination in 2014 as the emergency management framework for the organizations of the United Nations system. The Agency's own ORMS policy was issued in 2021 under AM.I/24.

22. OIOS conducted an audit of the Agency's approach to business continuity and disaster recovery. Overall, the audit found that prescribed Agency-wide policies relating to the management of these areas were being followed. In general, sufficient controls were in place to ensure that the activities are aligned with the Agency-wide strategy, with some exceptions.

23. The audit noted several good practices and implemented controls for the processes executed within the Agency. These include the formalization of the ORMS policy, documentation of emergency plans, the establishment of a governance structure involving senior leadership for strategic and administrative guidance, and centralized coordination of business continuity processes to enhance the efficiency of core activities. Additionally, training on best practice standards, specifically ISO 22301, was prescribed to enhance the competencies of focal points. The audit also noted that several other initiatives were ongoing at the time of the audit; on completion, these should address risks identified from previous audits as well as management-initiated risk assessments.

24. OIOS identified a number of areas for improvement around validation of the business continuity arrangements for external dependencies that may be involved in resumption activities; testing of continuity and disaster recovery plans; testing of emergency contact information for personnel and other critical stakeholders; and setting a mechanism for monitoring performance of the ORMS at the Departmental level. The Secretariat has agreed action plans to ensure the effective implementation of OIOS's recommendations.

25. Overall, OIOS rated the level of governance, risk management and internal controls in this area as **'some improvement needed'**.

C.1.3. Audit of the Staff Assistance Fund

26. The Staff Assistance Fund plays a key role in enhancing the well-being of, and fostering a sense of community among, current and retired Agency staff members. Its financial support encompasses a variety of forms, including grants and loans extended to individual staff members and retirees, as well as support for activities designed to benefit the collective welfare of the staff and of retired members.

27. This internal audit sought to evaluate the adequacy of the Fund's governance mechanisms, the robustness of internal controls to address risks and the compliance of operations with the relevant regulatory framework, with the view to upholding the principles of transparency, fairness, and accountability, in line with the Fund's stated objectives.

28. The audit identified several good practices, including well maintained meeting minutes for the Staff Assistance Committee. OIOS noted the value of this facility to staff members to alleviate challenges related to hardship and welfare. Moreover, the financial processes themselves were found to be robust overall, with no significant errors identified during audit testing.

29. To further strengthen the Fund's operation, OIOS recommended that the Secretariat should, inter alia, update the guidelines for the administration of the Fund and ensure these are regularly reviewed, strengthen the sustainability of the administrative support provided to the Fund, improve the financial information available to enable decision-making between grants and loans, improve the visibility of the Fund to staff members who may need to draw on it and strengthen the systems handling information flows in relation to the administration of the Fund.

30. Overall, OIOS rated the level of governance, risk management and internal controls over the administration of the Fund as **‘some improvement needed’**.

C.1.4. Audit of the Seibersdorf Cafeteria

31. Following completion of the new Multipurpose Building (MPB) at the Seibersdorf site, the kitchen and cafeteria operations were moved into the MPB and opened for service in September 2023. The new cafeteria is significantly bigger and more modern than the facility which it replaced.

32. The overall objective of this audit was to assess the governance, risk management and internal control mechanisms in the management of the cafeteria’s activities.

33. The audit identified several good practices, including the ability of the Seibersdorf Laboratories Services Section within the Division of General Services to continuously adapt to the evolving catering needs of the site; to handle a complex relocation and progressive expansion of the volume and variety of services; and to adopt an inclusive approach through the Seibersdorf Cafeteria Advisory Committee, gathering end-user inputs to be considered in operational decisions.

34. At the same time, the audit highlighted challenges and opportunities for improvement in the following areas: the formalization of the new regulatory framework within which the cafeteria currently operates; the clear attribution of supervisory and managerial oversight responsibilities to staff; the upgrade of operations and workload allocation to meet the requirements of an industrial-level catering operation, including the full adoption of appropriate health and safety standards; and the enhancement of selected administrative processes. Moreover, the audit highlighted the need to clarify the expected financial results of the cafeteria consistently with the desired level of Agency subsidies and meal prices, and to make effective preparations for any new tender to outsource the cafeteria services.

35. OIOS made a number of recommendations to the Secretariat to address these issues. The overall level of governance, risk management and internal controls in relation to the Seibersdorf cafeteria was rated as **‘major improvement needed’**.

C.2. Country-Level Evaluation and Audits

36. OIOS’s CLEA assignments combine audit and evaluation methodologies to provide a comprehensive assessment of the Agency’s performance within a Member State. They consider the Agency’s overall support to the Member State and primarily look at the extent to which the Agency’s activities are aligned with national priorities and appropriately designed, and how far interventions achieve results and delivery mechanisms provide useful support.

37. Six CLEA reports were issued in 2023, relating to Brazil, Chile, Costa Rica, Cuba, Jamaica and Peru. In addition, OIOS issued a synthesis report consolidating cross-cutting findings of relevance beyond a single country or region.

38. The results of this work were presented to the TACC in November 2023 and are set out in *Evaluation of Technical Cooperation Activities in 2023* (document GOV/2023/52). In total, the country-level reports contained 15 formal recommendations to the Secretariat, while a further 6 recommendations addressed cross-cutting issues identified in the synthesis report. All 21 recommendations were accepted by the Secretariat, who provided action plans to guide their implementation.

D. Cross-cutting Issues

39. The results of OIOS's audits, investigations and advisory assignments in 2023 showed an overall year-on-year improvement in how the Agency manages its programmes and operations. This has to be set against the backdrop of an increasing level of ambition together with more challenging internal and external environments, all of which will require further strengthening of the Agency's management culture, systems and processes in order to meet those challenges successfully.

40. In particular, the level of ambition and stretch in the Agency's programming continues to increase to meet the evolving needs and demands of Member States and the Agency's positioning in key thematic areas. This has entailed an expansion of activities in a number of areas of the Agency's mandate, including large flagship initiatives such as Rays of Hope, ZODIAC, NUTEC Plastics and Atoms4Food. It also requires the Agency to address trade-offs between new and legacy activities, as well as continuing efforts to make its operations as efficient as possible and so make best use of its budget.

41. Moreover, the Agency is now operating in different and challenging circumstances, most notably maintaining a continuous presence in a conflict zone with all the risks that this entails. These activities are inevitably taking the organization out of its 'comfort zone', requiring managers and their teams to think very differently, act in an integrated and agile way, adapt to new circumstances and new demands and, importantly, adapt at pace.

42. The Agency is having to align its management practices to the requirements of a growing and more diverse body of significant extrabudgetary projects, and the consequent need to demonstrate both greater flexibility in delivery and effective accountability to donors outside the Regular Budget. Moreover, successful implementation of these large-scale projects and initiatives requires more joined-up working and collaboration across and between Departments, which in turn must be underpinned by clear internal accountabilities. Robust project governance will be key to ensuring that managerial responsibilities and accountabilities are clear and understood, and that different teams on a project are working towards the same overall goals and objectives, with effective and timely monitoring of deliverables and outcomes to facilitate any necessary course corrections. OIOS continues to provide support and advice to the Secretariat in establishing appropriate governance and management tools tailored to the flagship initiatives and other key projects, and to help maximise the likelihood that they will deliver the intended results efficiently and effectively.

43. In addition to mechanisms for identifying, capturing and realizing opportunities in this fast-moving environment, effective risk management will continue to be absolutely essential. OIOS has made a number of observations and recommendations through its routine internal audits to strengthen the Agency's risk management practices, and the Office will be conducting a full audit of the enterprise risk management (ERM) system as part of its approved 2024 work plan. This will provide timely feedback to the Secretariat on the implementation of the Risk Management Policy under AM.I/18, issued in 2022, and will include benchmarking against the capability model developed for the United Nations system.

44. OIOS has continued to work with other Offices and Divisions within the Secretariat to support ongoing efforts to promote a robust ethical environment, helping to ensure that decision-making is in line with the Agency's values and encouraging staff members to speak up when they see fraud, other misconduct or abuse. Staff need to feel empowered, especially within an organization which is trying to move at ever greater pace, to make and act on suggestions for improvements to the way things are done, for instance in process improvement, different ways of programming, better risk management or improved value for money.

45. Finally, OIOS's work continues to identify the need for further efforts in the area of gender mainstreaming within the Agency's programmes and other activities. An independent evaluation of the

implementation of the Gender Equality Policy was in progress at the end of 2023 and the final report will be issued in 2024.

E. Investigations

46. The OIOS investigations function undertakes a range of activities, predominantly consisting of reactive assessments and investigations of allegations received of possible misconduct and other complaints, together with the provision of proactive support to management to reduce the risk of such misconduct occurring in the first place.

47. During the year to 31 December 2023, OIOS received 28 formal complaints/allegations, compared with a total of 29 in 2022. These included six allegations of harassment and one of sexual harassment, four allegations of fraud and three of other procurement irregularities.

48. Eight (28%) of the reports of possible misconduct were made anonymously using the OIOS whistle-blower telephone hotline or email account or by letter. This remained broadly consistent with 2022, when 34% of the reports received by OIOS were made anonymously.

49. Six allegations remained under active assessment or investigation as of 31 December 2023. Of the remainder, 12 were closed either due to the absence of evidence or because the issues reported did not constitute misconduct. A further two matters were referred by OIOS to the United Nations Office in Vienna (UNOV), one because it fell within the purview of the United Nations Safety and Security Service and the other because the subject was a UNOV staff member.

50. Three allegations had been substantiated by the end of the year, resulting in reports to management for consideration of disciplinary action. In a further five cases, no evidence of misconduct was found, but issues were nonetheless identified that led to advisory reports being issued to management.

51. Where misconduct is established, the Secretariat can take a range of actions in response, including dismissal and reduction in grade or step. In addition, where it can be proven that money has been lost, the Secretariat will seek to recover it.

52. Lastly, OIOS continued its outreach work during 2023 in support of management initiatives such as the Values in Action: Promoting a Respectful Workplace training and the fourth year of the Accountability in Managerial Action sessions for senior Agency managers, in order to continuously strengthen the Agency's ethical environment and ensure a respectful workplace in which all staff members can make an optimal contribution to the organization's success.

F. Other OIOS Activities

53. Mainly through its management advisory services function, OIOS provides advice and assistance, upon request, to help the Secretariat design and roll out management systems and tools, continuously improve workflows and business practices, align organizational settings to high-level directions, and review and strengthen administrative procedures. The ultimate aim of these activities is to support management in its ongoing efforts to improve the Agency's ability to achieve its objectives as well as operational efficiency and excellence, and thus complement the assurance work undertaken by the internal audit function.

54. During 2023, OIOS provided advice and hands-on support to the Secretariat in areas as diverse as the Agency's governance and project management approach, preparations for issuing the statement of internal control over financial reporting, operationalization of the new cost recovery policy, streamlining of human resources processes, identification of new organizational models to help management to maximize staff members' contribution to Agency operations, design and delivery of key elements of the new Leadership Development Programme, and identification of opportunities to leverage the full potential of the Seibersdorf site on completion of the redevelopment under ReNuAL. OIOS's advisory services continue to be appreciated by Secretariat management. Having an effective in-house consulting capacity helps to ensure that the knowledge generated is fully retained within the Agency, as well as being tailored to the organization's specific managerial challenges and opportunities and more cost-effective than relying primarily on external resources.

55. In accordance with good practice in oversight functions, OIOS has quality assurance mechanisms that ensure that its own work is of high quality, is aligned with the Agency's objectives and delivers value to the organization. This includes ongoing and periodic monitoring of the effectiveness of its activities, which includes seeking feedback from clients regarding the Office's ethics and integrity, competence and proficiency and the value added by OIOS assignments. Client satisfaction levels remained high, with 98% of the formal feedback received from clients in 2023 providing either 'satisfactory' or 'highly satisfactory' ratings. OIOS uses both formal and informal client feedback to aid its continuous improvement as part of forward planning, strengthen its products and ensure that these will continue to meet the Agency's needs, and for the professional development of OIOS staff members and teams.

56. During 2023, OIOS continued to liaise with the external auditor and with the Joint Inspection Unit of the United Nations. In addition, the Office worked closely with other internal providers of assurance and advice, including the Department of Management and the Chief of Ethics, and participated in or acted as an observer at various internal senior management meetings, project boards and committees. This enables OIOS to provide information for management's decision-making processes on a timely basis, as well as ensuring that it remains aware of major Agency initiatives and evolving risks and can plan for these in its oversight work.

57. The Office was active throughout the year in networks such as the United Nations Representatives of Internal Audit Services and the United Nations Representatives of Investigations Services, as well as in ad hoc discussions with other counterparts inside and outside the United Nations system and with professional institutes, to ensure that it was able to leverage best practice and techniques in audit, investigations and consulting.

58. Finally, OIOS is currently working with the Division of Human Resources, the Chief of Ethics, the Office of Legal Affairs and the Director General's Office to revise and strengthen elements of the regulatory framework. OIOS is also updating the OIOS Charter (AM.III/1) to reflect the latest changes in professional standards and to ensure the Office is best placed to meet the Agency's needs for internal oversight now and in the future.

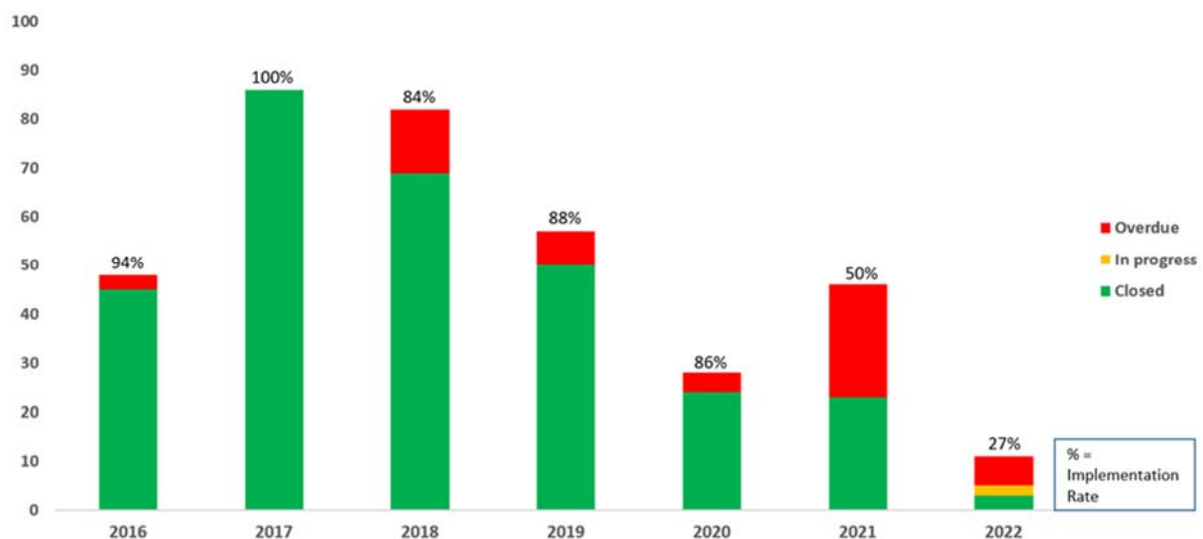
G. Status of Implementation of Internal Audit Recommendations

59. Internal audits routinely raise recommendations to strengthen the Agency's governance, risk management and internal controls, as well as to improve the performance of its activities and processes. OIOS issues these recommendations to the Secretariat, which either agrees on a plan of action for addressing a recommendation or rejects it. During 2023, no recommendations from OIOS audits were rejected by the Secretariat.

60. The Secretariat also agrees timescales for the implementation of recommendations. The length of time required to implement a recommendation depends on the complexity of the issue and the resources required to address it. As such, some recommendations may take a considerable amount of time to implement, while others can be resolved quickly. As part of the recommendations follow-up process, OIOS verifies the progress made by management to address outstanding issues. This includes determining whether management’s actions are sufficient to enable the closure of recommendations by OIOS, and whether the extension of the agreed timelines for actions is justified.

61. Figure 2 presents an overview of the status of internal audit recommendations issued by OIOS between 2016 and 2022. The Annex to this report provides further detail on open recommendations.

62. Management have continued to make progress with implementing agreed actions. Since August 2023, seven more recommendations from audit reports issued in 2021 have been closed. Progress in implementing recommendations from earlier years has been slower, with one further recommendation being closed since August 2023 from audit reports issued between 2016 and 2020. Overall, of the internal audit recommendations issued between 2016 and 2022 (excluding recommendations arising from the CLEAs, which are included within the equivalent chart in document GOV/2024/13), 56 were overdue as of February 2024, while a further 2 were in progress.



	2016	2017	2018	2019	2020	2021	2022	Total
Overdue	3		13	7	4	23	6	56
In Progress							2	2
Closed	45	86	69	50	24	23	3	300
Total	48	86	82	57	28	46	11	358

FIG. 2. Status of internal audit recommendations as of 16 February 2024

H. Internal Audit Work Plan 2024

63. The OIOS work plan for 2024 has been approved by the Director General in accordance with the OIOS Charter. The internal audit component includes 12 assignments as set out below.

64. CLEA-R: The regional CLEA for 2024 (the CLEA-R) will look at the Africa region and will focus on selected strategic areas, emphasizing the regional perspective. The CLEA-R will have a thematic focus on food and agriculture, which will be explored through a number of case studies. As part of OIOS's continuous evolution of the CLEA methodology since 2015 to best address the Agency's oversight needs in the most efficient way, the Office will be further increasing its use of data analytics to make it easier to draw comparisons across a whole region rather than restricting assessments to a single subset of countries.
65. Audit of cyber-security: This audit will test the security of Agency networks and infrastructure as part of the routine OIOS cycle of IT security testing.
66. Audit of the Agency's information security management system (ISMS): This audit will look at the existence and operation of key controls within the ISMS under the ISO 27001 standard.
67. Audit of the Agency's comprehensive programme of assistance to Ukraine: This is the second part of the internal audit that commenced in 2023 with the aim of providing assurance on effective governance, risk management and internal control within the Agency's activities responding to imperatives arising from the conflict in Ukraine. It includes overall risk identification and mitigation, health and safety, other HR-related issues, financial and budgetary control, and evaluation and reporting of activities, with a focus on the testing of identified controls and risk response actions in practice.
68. Audit of fraud risk management: This audit will include fraud risk assessments and in-depth testing of anti-fraud controls in key business areas/processes to provide assurance on their effectiveness and efficiency. It will be undertaken jointly with the OIOS investigations function.
69. Audit of the operation of the IAEA Low Enriched Uranium Bank (LEU Bank): This audit looks at governance, risk management and internal control over the LEU Bank following the transfer of responsibility for its operation to the Department of Nuclear Energy.
70. Audit of outsourced travel management: This audit looks at the how the Agency engages with its outsourced travel provider to ensure the efficient, effective and economic management of staff travel.
71. Audit of ERM: This is an internal audit of the design, implementation and operation of the Agency's ERM system, including benchmarking against the capability model developed by the risk management task force of the High-Level Committee on Management.
72. Audit of asset management: This is an audit of the Agency's key controls over its physical assets, including risks related to sustainability of the significantly increased operational capacity of the Agency's laboratories.
73. Audit of data governance and control: This audit will look at controls to ensure that data are handled properly and in accordance with the Agency's stated intentions. In its testing, OIOS will focus on the most sensitive data sources, including personal data relating to staff and third parties but excluding safeguards data, which will be subject to a separate review.
74. Audit of workforce and succession planning: This audit will review controls to ensure effective and efficient planning for, and mitigation of risks related to, the Agency's future workforce needs, including ensuring succession in key roles and continuous alignment between operations, programmatic priorities, available professional skillsets and the set-up of roles.
75. Audit of management of the Vienna International Centre Commissary: This internal audit is part of a routine cycle of oversight assignments looking at different elements of governance, risk management and internal control over the Commissary.

76. In accordance with professional good practice, the OIOS work plan will be kept under review during the year and modified as necessary to reflect changes to the Agency's risk profile, audit and assurance needs, and other circumstances.

Annex

Implementation of Internal Audit¹ Recommendations

Internal Audit Title	Report Year	Total Issued	Closed	In Progress	Overdue
Vendor Management Audit	2016	7	6		1
Information Security Threat Management	2016	6	4		2
Business Continuity Management	2018	22	21		1
Audit of Procurement Management	2018	25	19		6
AIPS Post-implementation Review	2018	9	3		6
SG Assurance Processes	2019	2			2
Commissary Management	2019	27	26		1
Information Security Risk Management in SGTS	2019	8	5		3
Resource Mobilization	2019	4	3		1
Penetration Testing of IT Systems	2020	7	6		1
Audit of representation and hospitality	2020	1			1
Audit of the use of non-staff personnel	2020	6	4		2
Penetration Testing (Red Team)	2021	4	2		2
Treasury Management	2021	10	9		1
Audit of Coordinated Research Projects	2021	8			8
Audit of Agency Recruitment Process	2021	13	11		2
Audit of SGOE	2021	8	1		7
Audit of Low Value Purchasing	2021	3			3
Follow-up Audit of SG Regional Offices	2022	8	3	1	4
Audit of NSNI	2022	3		1	2

¹ Based on data as of 16 February 2024.