International Labour Organization

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📚 Audit Summary: Internal Governance Document System

🛡️ **Assurance**: 🟡 Moderate

🎯 Objective

Assess whether the governance document system effectively supports internal control and policy management.

⚠️ Key Observations

- Outdated policy framework;
- Lack of monitoring and performance indicators;
- Inconsistent practices across units;
- Gaps in document lifecycle management.

📌 Conclusion

The system provides a structured framework that supports the development and issuance of governance documents.

Governance, risk management and internal control processes are generally adequate and functioning.
However, improvements are needed to strengthen consistency, effectiveness and accountability.

💡 Examples of Effective Practices

- The governance document system provides a structured and functioning framework.
- Core controls and review mechanisms are generally operating effectively.
- Published governance documents are generally compliant with organizational standards.

✅ Recommendation Themes

- Update governance framework;
- Introduce monitoring and performance indicators;
- Strengthen accountability;
- Improve document lifecycle management.

⚖️ Disclosure Note

This summary presents a high-level overview of audit results, key issues and recommendation themes. It does not include all detailed findings and should be read as a summary of the main areas identified during the audit. Sensitive operational information has been excluded.