INTERNATIONAL LABOUR OFFICE

Governing Body
310th Session, Geneva, March 2011 **GB.310/PFA/5/2**

Programme, Financial and Administrative Committee **PFA**

FOR INFORMATION

FIFTH ITEM ON THE AGENDA

Audit questions

Report of the Chief Internal Auditor for the year ended 31 December 2010

Overview

Issues covered

This paper reports on the significant findings resulting from internal audit and investigation assignments undertaken in 2010.

Policy implications

None.

Financial implications

None.

Action required

The Committee is invited to take note of the information provided in the paper.

References to other Governing Body documents and ILO instruments

Financial Regulations, Article 30(d); Financial Rules, Chapter XIV; ILO Staff Regulations; Convention on the Privileges and Immunities of the Specialised Agencies (1947) and its Annex I relating to the ILO.

1. In accordance with the decision taken by the Governing Body at its 267th Session (November 1996), the Director-General transmits herewith the report of the Chief Internal Auditor on significant findings resulting from audit and investigation assignments carried out during 2010.

2. The Director-General considers the work performed by the Chief Internal Auditor to be extremely valuable in assessing strengths and weaknesses in operations, practices, procedures and controls within the Office. Recommendations made by the Office of Internal Audit and Oversight are thoroughly evaluated and there is constant dialogue between managers and the Chief Internal Auditor to give effect to them.

Geneva, 11 February 2011

Submitted for information

Appendix

Report of the Chief Internal Auditor on significant findings resulting from internal audit and investigation assignments undertaken in 2010

Introduction

1. The Office of Internal Audit and Oversight (IAO) of the ILO fulfils an internal independent oversight function established under article 30(d) of the Financial Regulations and Chapter XIV of the Financial Rules. Its mandate is further underpinned by its Audit Charter, which was approved by the Governing Body at its 301st Session in March 2008, with a revised version approved by the Governing Body at its 307th Session in March 2010.

2. The IAO's mission is to provide the Governing Body and the Director-General with an independent, objective assurance activity designed to add value and improve the ILO's operations. In its work, the IAO adopts a proactive approach to facilitating the assessment of risks and internal controls, and promotes a cohesive Office-wide approach to risk management and a learning culture in support of management's processes to enhance efficiency, effectiveness and value for money in the activities of the Organization.

3. The IAO conducts its audits in accordance with the Institute of Internal Auditors International Standards for the Professional Practices of Internal Auditing.

4. The IAO's mandate also includes responsibility to conduct investigations into allegations of financial or administrative misconduct and other irregular activities. It conducts its investigations in accordance with the Uniform Guidelines for Investigations as adopted by the Conference of International Investigators of the United Nations Organizations and Multilateral Financial Institutions.

5. The IAO does not develop or install procedures or engage in any activity that it would normally review or appraise or which could be construed as compromising either its independence or objectivity. The IAO has full and free access to all records, personnel, operations, functions and other material relevant to the subject matter under review.

Summary of audit and investigation results

6. During 2010, the IAO conducted two audits at headquarters and five in the field, and issued four assurance audit reports and one performance audit report (see Annex I). Of the four assurance audit reports issued, three concerned audits in which the IAO completed the fieldwork in 2009, but finalized and issued the report in 2010. Audit reports concerning four field audits and one headquarters audit are in the process of being finalized and will be issued in 2011.

7. Although the results of the IAO's activities concerning field operations found many positive aspects, the IAO also identified areas where oversight, controls and processes could be further enhanced and improved. The headquarters audit of the ILO's recruitment process noted that with the introduction of the Recruitment, Assignment and Placement System (RAPS) the recruitment process had become more efficient; it also identified areas where there were opportunities for improvement by either reviewing, clarifying or developing policy and procedures. This would assist those stakeholders involved in recruitment to perform their tasks, as well as promote greater transparency in the process.

8. A summary of recommendations made in this report is included in Annex II.

9. The IAO does not provide comment on those areas that have not been subject to an internal audit during 2010.

10. In 2010 the IAO issued two investigation reports. Preliminary work into one allegation resulted in an ILO official reimbursing over $40,000 to the Office. During 2010, it received allegations with respect to eight countries.

Office-wide issues

11. The IAO's reviews, investigations and other activities identified a number of issues that have office-wide implications, as reported below. The IAO believes that these present the Office with an opportunity to further strengthen the ILO's system of internal control and the efficiency and effectiveness of its operations, as well as to enhance the overall effectiveness of the ILO's system of internal governance.

Internal governance

12. One of the main aims of the ILO Declaration on Social Justice for a Fair Globalization is to ensure that the internal governance of the organization facilitates effective fulfilment of the ILO's constitutional mandate. Having in place a sound system of internal governance is therefore an important part of its internal control environment. The IAO, through its audits and other activities, noted that the Office has continued to take positive steps as part of its commitment to improve the ILO's system of internal governance.

Accountability framework

13. Building on progress made in 2009, the Office issued the following documents in 2010 with respect to the ILO accountability framework:

    - On 7 January 2010, the Office issued a Directive on outcome-based workplans, which supports the implementation of results-based management.
    - On 25 May 2010, the Office issued a Procedure concerning security of electronic information. This is important, as having clear procedures in place helps ensure the integrity of electronic information, thus guarding against risks to reputation. Moreover, the Procedure sets out the roles and responsibilities of officials and the departments concerned.
    - On 8 September 2010, the Office issued a Procedure on "Whistleblower Protection". It supports the Procedure on Ethics in the Office, which was issued in 2009, by reinforcing the Office's commitment to protecting officials who report acts of misconduct, or suspected acts of misconduct; and formalizes the steps for officials to follow should there be an alleged act of retaliation against them.
    - On 20 September 2010, the Office issued a Director-General's Announcement that describes senior managers' (from executive directors to decent work technical support team country office directors) delegation of authority and their roles and responsibilities with respect to delivering services to constituents and beneficiaries, managing staff, and stewardship over ILO assets.
    - On 25 October 2010, the Office issued a Guideline providing officials with guidance, information and clarifications on the standards and mechanisms of the ILO's accountability framework.
    - On 26 November 2010, the Office issued a Procedure on indicators of the performance of the field structure of the ILO. This further underpins the roles and responsibilities of managers in the field, as well as requiring managers to identify critical assumptions and risks to successfully achieving agreed indicators.
    - On 15 December 2010, the Office issued a Procedure that applies to all executive directors, regional directors, and other directors reporting directly to the Director-

General, requiring them to submit a completed letter of representation covering the financial period ending 31 December 2010. The letter of representation was modified from the 2009 version to include a statement regarding employee benefits and entitlements.

14. The above documents improve and strengthen the ILO's accountability framework, providing a sound basis for future developments, as well as further clarifying accountability, roles and responsibilities of officials.

15. The 2010 internal letter of representation focuses on financial aspects, but it has been modified to include entitlements provided to officials. As noted in the follow-up to the 2009 Chief Internal Auditor's report, the Office stated it would not be appropriate to expand the internal letter of representation to include other elements beyond financial matters at this stage, as the performance management system introduced in 2010 provides for the monitoring of performance by ILO managers on not only financial, but also non-financial matters. As the letter of representation is an important element of an accountability framework, the Office should continue to review its contents on a regular basis, adapting it in line with experience gained from its application, and further developments in the ILO's accountability framework.

Risk management

16. In August 2009, the Office issued the ILO policy on risk management and has been progressing with the development and implementation of risk management practices. The IAO noted several examples, summarized below:

- The Office Procedure on indicators of the performance of the field structure requires responsible managers to formally identify risks that may hamper them in meeting agreed indicators.
- The IRIS Management Task Team has a risk management process in place, maintaining a risk log to identify and track major risks associated with IRIS.
- The Financial Services Department plans to document in 2011 the major financial risks that the ILO is exposed to, and how they are managed.
- In 2010 the Management and Administration Sector instituted a system of preparing six-monthly reports that detail IT incidents. These reports are submitted to the Executive Director of the Management and Administration Sector for review and any appropriate follow-up action.
- The Programme and Budget proposals for 2012–13 include a strategic risk register, setting out the major risks facing the ILO and its approach to managing them. The register indicates the units that will be responsible for managing individual risks, and this will be reported in the Programme Implementation Report. Major risks facing the ILO will continue to be reported in future programme and budget documents. Furthermore, in the Programme and Budget proposals for 2012–13, each of the 19 outcome strategies includes a clearer approach to addressing risks that could impact on the achievement of agreed results.

17. These examples indicate that the ILO is developing good initiatives with respect to risk management at the departmental and strategic levels; and that its approach to risk management has matured and is becoming increasingly embedded as a management tool. In order to give full effect to the risk management policy, the IAO believes that there is an opportunity for further coordination of risk management initiatives across the Office as a whole, so that the results of individual risk assessment exercises and risk management practices can be leveraged and fed into the strategic risk register as necessary. The IAO therefore suggests that the Office, taking into consideration available resources and other priorities, develop guidance to assist responsible managers to give effect to the ILO's risk management policy, and therefore improve coordination and effectiveness of the risk management processes across the ILO.

Training

18. The results of field reviews undertaken by the IAO in 2010 show that training has been provided to officials on a range of subjects of a technical as well as administrative nature. Furthermore, the ILO has provided training on procurement both at headquarters and in the African regions (these sessions included technical cooperation staff), and limited training on risk management. The ILO has planned to conduct more procurement training sessions during the course of 2011. While these are positive steps to meet staff training needs, the IAO's reviews, especially when carrying out audit missions to ILO field offices, continue to indicate a gap in the provision of regular structured training for responsible officials in matters concerning internal governance, financial management and administration. This gap may on occasion lead to non-compliance with ILO rules, regulations and established procedures and instructions, thus exposing the ILO to increased financial and reputation risk.

19. To help address the training requirements of the ILO, the IAO welcomes the Office's response to comments made in the 2009 Chief Internal Auditor's report to the Governing Body with respect to training, that the Human Resources Development Department (HRD) is committed to developing an accountability training programme which will cover internal governance, financial management, programme, and ethical matters. Although this programme is initially designed for senior officials, the IAO understands that it will eventually expand to other staff members, with appropriate changes to structure and content. This good initiative would assist managers to better understand and apply the internal governance documents referred to in paragraph 13.

20. Given the importance of training of this nature, the IAO suggests that, subject to availability of resources and alignment with other priorities, the accountability training programme should be:

    - made available as soon as is practical to all officials who exercise a stewardship role over ILO resources and assets; and
    - a regular ongoing training module to provide initial training for newcomers to managerial responsibilities, as well as refresher courses for relevant officials on these core topics.

Headquarters audits

Performance audit of the ILO recruitment process

21. To have well-qualified people with the appropriate skills and competencies in place is essential for the ILO if it is to achieve its strategic objectives effectively and efficiently and to provide quality services to its constituents and donors. The introduction of RAPS in 2008 was a driver for change to bring about improvements in the ILO's recruitment practices – a process which HRD regards as ongoing. The purpose of the IAO's performance audit was to take stock of and inform the further development of recruitment strategy and practice being pursued by the ILO; to encourage further improvement; and to help identify what wider lessons might be learnt from the way that central recruitment has been conducted, in order to offer useful recommendations to ensure that improvements flowing from the RAPS arrangements can be optimized to greatest benefit. The review focused mainly on centralized recruitment concerning Regular Budget-funded core posts. A summary of the main findings is provided below.

Review of the recruitment process

22. The various stages of the recruitment process are clearly defined. The IAO's review found that there is scope to improve certain stages of the process, for example, in the areas of pre-screening of applicants and reference checking of successful candidates. The IAO made appropriate recommendations to address these areas. Its review also indicated that the

timing may now be appropriate to review the use of generic job descriptions to determine if they meet current recruitment needs. The audit also made recommendations aimed at enhancing the use of HRD’s electronic recruitment system, and clarifying and improving other administrative processes.

Strategies and performance-related issues

23. The ILO’s recruitment process comprises numerous stages which can be complex, requiring input from many stakeholders. Although various documents set out the roles and responsibilities of those involved in the process, the IAO believes that the timing may be opportune, given that RAPS will be in its fourth year of operation, for there to be an analysis of the roles of the various parties engaged in recruitment in order to formalize their authority and responsibilities; this process has already begun.

24. Efficient and effective recruitment processes require established policies that are well understood and supported by detailed procedures and instructions. As developing and updating recruitment policies and procedures is a work in progress, the IAO recommends that the Office should identify areas of the recruitment process that could still benefit from clearer policy statements, more detailed practical guidance, and streamlining of procedures.

25. The IAO’s review noted that there may be an opportunity to extend the use of competition to fill vacancies of more senior posts, and that the Office had indeed begun to extend the use of this approach to fill such vacancies. Furthermore, in support of the ILO’s accountability framework, the Office should assess whether there is a need to formalize job descriptions for those senior posts that currently do not have one. The policies and procedures issued by the Office through the Internal Governance Document System (IGDS) on roles and responsibilities could provide a basis for developing such job descriptions.

26. RAPS was introduced in 2008 and has been a catalyst for changes in the recruitment process. Applying lessons learned has resulted in each following round of RAPS being conducted in a more organized manner, and HRD considers that RAPS has been progressively better managed and successful, and more cost-effective. The IAO’s own analysis showed there has been a major improvement in the average time taken to fill a vacancy compared with pre-RAPS recruitment actions. This provides a strong indication that RAPS has significantly increased the efficiency of the recruitment process for Regular Budget positions in the Professional category.

27. RAPS has seven stated aims, as follows:

- openness and transparency – ensuring that consistent standards apply from the advertising of posts through to appointments being made;
- staff development – creating opportunities for staff members to build their skills and careers in a planned way;
- mobility – helping ILO staff to more easily move to where they are most needed;
- diversity – ensuring the Office has diverse teams which are well positioned to understand ILO constituents’ needs;
- competency – assessing the full range of skills and competencies which are key for effective performance;
- timeliness – ensuring that posts are filled within four months and that both candidates and managers can clearly track progress through the process; and

- succession planning – anticipating staff requirements ahead of time, allowing the Office to recruit in readiness for the future.

28. As stated in paragraph 26, the timeliness objective has been met. With respect to the other six aims, performance indicators had not yet been established to assist management to gauge the progress made towards achieving the stated aims, and help them focus on efforts to identify further improvements. The IAO was informed that indicators are in the process of being developed, and it encourages the Office to complete the development of an effective series of performance indicators for each of the other six RAPS objectives.

29. Taking into account the overall findings of the IAO's review of recruitment in the ILO, the length of time the Collective Agreement has been in place and the need to review other elements of the ILO's recruitment arrangements, the IAO suggested in its report that the Office may consider it appropriate to review the extent to which the framework of its Staff Regulations and related procedures continues to align with the Collective Agreement on Recruitment and Selection, and the ILO's needs in this important area. This is not a simple task, requiring complex discussions and negotiations, and the Office is in the process of addressing the matter with involvement from the Staff Union.

Field audits

30. The IAO issued assurance audit reports with respect to the Regional Office for Asia and the Pacific (Bangkok); the Country Office for Indonesia (Jakarta); ILO Operations in Timor-Leste (Dili); and of technical cooperation projects in Jordan. In addition, the IAO has completed the fieldwork of four audit visits to the Country Offices for Nigeria, Gambia, Ghana, Liberia and Sierra Leone (Abuja); the Regional Office for the Arab States (Beirut), the Country Office for Viet Nam (Hanoi); and the Decent Work Team (DWT) for Central Africa and the Country Office for Cameroon, Angola and São Tome and Principe (Yaoundé). It will issue the related assurance internal audit reports in 2011.

31. In its assurance audit reports, the IAO commented on many positive aspects of operational, financial, budgetary management and administrative controls, particularly with respect to three of the entities audited, although certain areas were noted where improvements could be made to enhance their respective systems of internal control. It also noted that from the audit of technical cooperation projects, one office had weak internal controls with respect to monitoring and oversight over project-related activities and expenditure, and that there was scope to enhance and strengthen those controls.

Main findings of field audits

Roles and responsibilities

32. From the audit of one regional office, the IAO found that reporting relationships between field offices could be further clarified. The IAO also suggested that appropriate criteria could be formally established to define when an office should include, as part of its staffing complement, a deputy director post. The IAO notes that the Office's reply to the 2009 Chief Internal Auditor's report responds to these issues, stating how it intends to manage the risks for those offices that do not have, or are unable to establish due to resource constraints, a dedicated deputy director post. As the volume of activity in any given office can change over time, the IAO suggests that the Office periodically review if there is a necessity, and resources, for DWT and Country Offices to establish a deputy director post in order to support the office director in management of day-to-day operations.

Delegation of authority

33. In two audits, the IAO reported that there was potential to improve and streamline financial business processes to facilitate greater efficiency in workflows by delegating, formally,

authority to designated senior officials to make financial commitments or approve payments on behalf of the office director, within prescribed limits. Given that IRIS will be rolled out to the field in the coming years, it is important to identify where business processes can effectively be delegated and streamlined without having a significant impact on the ILO's financial risk exposure.

Knowledge sharing

34. The ILO has undertaken many good initiatives to extend its knowledge-sharing capacity. In its field audits, the IAO raised concerns over access security protocols with respect to users of knowledge-sharing platforms. Sensitive information may be posted on these platforms and it is, therefore, necessary to establish protocols to ensure that such information remains secure and can only be accessed by those who have authorization to do so.

35. In response to the IAO's recommendation on this matter, the Information Technology Bureau (ITCOM) included in its IT security assessment of the Regional Office for Asia and the Pacific, a review of the security of knowledge-sharing platforms, together with associated community-of-practice platforms. The review made a number of recommendations to address issues such as information security and business continuity. Lessons learned from the findings of ITCOM's review may be applicable in part or in whole to other offices that are developing knowledge-sharing and/or community-of-practice platforms. The Office should develop guidance, based on the report's findings, to assist officials responsible for the development of such platforms in their task of establishing effective security protocols to help protect the integrity of the platform and information contained therein.

Privileges and immunities

36. A common theme in the IAO audits was that certain ILO offices and projects operate in countries that have not acceded to the Convention on the Privileges and Immunities of the Specialized Agencies and its Annex I relating to the ILO.

37. However, the ILO's Office of the Legal Advisor (JUR) is addressing this matter. It is undertaking an exercise to identify those operations that are in countries that have not acceded to the Convention or its Annex I, or do not have substantially equivalent coverage on a bilateral basis, and to discuss with the host governments the possibility of concluding a legal framework to provide the necessary legal protection for the ILO's in-country operations.

Investigations

2010 allegations

38. In 2010, the IAO reported on two investigations. The first report concerned allegations of financial irregularities in a technical cooperation project, where as a result of preliminary work the Office recovered over US$40,000 from the official and their spouse. The IAO substantiated the allegations made and the case was submitted to the Accountability Committee (AC).

39. The second report also concerned allegations of fraudulent activity in a technical cooperation project. The IAO substantiated some of the allegations, but primarily due to the lack of documentation, some results were inconclusive. The project concerned was closed during 2010 and the contract of the individual against whom the allegations were made was not renewed. The IAO identified a number of areas where internal control could be improved; these were notified to the Office in a separate internal audit report, as mentioned in the section on field audits above (paragraphs 30–37).

40. In addition to the two investigation reports noted above, a summary of the other allegations submitted to the IAO and the Treasurer and Financial Comptroller (TR/CF) during 2010 is as follows:

- The IAO received a series of allegations relating to activities in one country office, including inappropriate contracts, hacking into official emails, seminar expenses being paid with insufficient documentation and concerns over local procurement. The investigation report is in the process of being finalized, and will be issued in 2011.
- An investigation report into alleged irregularities in the recording of seminar costs in the project mentioned in paragraph 38 above is in the process of being finalized and will be issued in 2011.
- One country office reported a petty cash theft of some US$1,100. The investigation report will be issued in 2011.
- In two instances, allegations of misuse of project funds were raised; however, subsequent review confirmed that the implementing partners had themselves become aware of this and had taken steps to rectify the matter prior to submitting expenditure reports to the ILO.
- One allegation regarding the failure to reimburse an unspent medical advance was substantiated; a report was submitted to the ILO's AC and recovery action has been implemented.
- One allegation of an ILO official submitting false quotations for personal gain was substantiated and the case has been submitted to the AC.
- One allegation of a series of breaches of ILO financial rules and procedures, including borrowing project funds for personal use, was substantiated and the case was submitted to the AC.

Investigation policy development

41. The IAO is working with TR/CF to improve the tracking of allegations and coordination of action. An ILO procedure document on fraud and an investigation manual are being drafted, and the IAO is working with TR/CF and JUR to establish an investigation protocol. The IAO will also undertake a fraud risk assessment in 2011, which will assist in focusing IAO resources on those areas considered to represent the greatest risk to the Office, and will be updated on an annual basis.

Follow-up of internal audit recommendations

42. The office of the TR/CF office receives implementation reports from those entities that have been subject to an internal audit, detailing the action they have taken to implement IAO's recommendations. It critically reviews these reports and regularly prepares a summary status of implementation of internal audit recommendations. In all cases, the entity subject to review has provided a complete implementation report. Once an implementation report has been closed by the office of the TR/CF, the IAO provides its comments, if any, on action taken to implement its recommendations.

43. The revised approach to follow-up of internal audit recommendations, introduced in 2009, continues to indicate an improvement in their levels of implementation compared to previous years. However, they also indicate that in many cases there were delays by the entity that was subject to an internal audit review in providing a response to the office of the TR/CF on actions it had taken, thus requiring follow-up action by that office to solicit a

response. In one case, the TR/CF had to intervene personally to seek a response from the audited entity. With the aim of facilitating a more timely response, the IAO suggests that the roles and responsibilities between the office of the TR/CF and regional offices be reviewed, in order to assess if there is scope for intervention at the regional level to help ensure that deadlines for response to internal audit recommendations are respected.

44. Moreover, the revised approach to follow-up presents the Office with an opportunity to identify recurring issues raised in internal audit reports, analyse the root causes, and put in place corrective measures where appropriate. The IAO therefore recommends that the Office consider developing a system to regularly analyse recurring findings, assess their risk to the Organization, and determine if a solution can be found centrally to assist managers in the field to take preventive action as necessary.

45. As part of its risk assessment, the IAO shall identify if there are entities that could be subject to a dedicated follow-up audit to assess if they have implemented IAO recommendations in an effective manner and on an ongoing basis.

Client service

46. In accordance with its mandate to provide value-added services, the IAO, on request, provided support to various units and departments in 2010. Based on material developed for its workshop on “Fraud awareness and reporting”, it made a presentation for officials in the Country Office for Viet Nam and related technical cooperation project staff.

47. The Office asked the IAO to act as evaluation manager for the Independent Evaluation of the ILO’s Evaluation Unit. This work commenced in 2009 and concluded in 2010. The purpose of taking on this role was to help ensure that the evaluation process was conducted in an independent, impartial, and transparent manner.

Annex I

List of internal audit reports issued in 2010

ILO	Audit reference #	Date issued
Report on the internal audit of the ILO Regional Office for Asia and the Pacific and the ILO Subregional Office for East Asia in Bangkok, Thailand	IAO/26/2009	4 March 2010
Report on the internal audit of ILO operations in East Timor	IAO/27/2009	30 March 2010
Report on the internal audit of the ILO Country Office for Indonesia in Jakarta	IAO/28/2009	30 June 2010
Internal audit report on the recruitment process	IAO/29/2009	12 August 2010
Report on the internal audit of the management of technical cooperation projects in Jordan	IAO/30/2010	19 October 2010

Annex II

Summary of recommendations

Internal governance

Accountability framework

1. As the letter of representation is an important element of an accountability framework, the Office should continue to review the contents of it on a regular basis, adapting it in line with experience gained from its application and further developments in the ILO's accountability framework.

Risk management

2. The IAO believes that there is an opportunity for further coordination of risk management initiatives across the Office as a whole so that the results of individual risk assessment exercises and practices can be leveraged and fed into the strategic risk register as necessary. The IAO therefore suggests that the Office, taking into consideration available resources and other priorities, develop guidance to assist responsible managers to give effect to the ILO's risk management policy, and thereby improve coordination and effectiveness of the risk management processes across the ILO.

Training

3. Given the importance of training of this nature, the IAO suggests that, subject to availability of resources and alignment with other priorities, the accountability training programme should be:
   - made available as soon as is practical to all officials who exercise a stewardship role over ILO resources and assets; and
   - a regular ongoing training module to provide initial training for newcomers to managerial responsibilities, as well as refresher courses for relevant officials on these core topics.

Performance audit of the ILO recruitment process

Strategies and performance-related issues

4. As developing and updating recruitment policies and procedures is a work in progress, the IAO recommends that the Office should identify areas of the recruitment process that could still benefit from clearer policy statements, more detailed practical guidance, and streamlining of procedures.
5. The IAO was informed that indicators are in the process of being developed, and it encourages the Office to complete the development of an effective series of performance indicators for each of the other six RAPS objectives.

Main findings of field audits

Roles and responsibilities

6. As the volume of activity in any given office can change over time, the IAO suggests that the Office periodically review if there is a necessity, and resources, for DWT and country

offices to establish a deputy director post in order to support the office director in the management of day-to-day operations.

Knowledge sharing

7. The Office should develop guidance, based on the report’s findings, to assist officials responsible for the development of knowledge-sharing and community-of-practice platforms in their task of establishing effective security protocols to help protect the integrity of the platform and information contained therein.

Follow-up of internal audit recommendations

8. With the aim of facilitating a more timely response, the IAO suggests that the roles and responsibilities between the office of the TR/CF and regional offices be reviewed, in order to assess if there is scope for intervention at the regional level to help ensure that deadlines for response to internal audit recommendations are respected.
9. The IAO therefore recommends that the Office consider developing a system to regularly analyse recurring findings, assess their risk to the Organization, and determine if a solution can be found centrally to assist managers in the field to take preventive action as necessary.