

Governing Body – 341st Session, March 2021
Programme, Financial and Administrative Section
Audit and Oversight Segment

Workers’ Group Comments

Document for Ballot by Correspondence

GB.341/PFA/9

Report of the Chief Internal Auditor for the year ended 31 December 2020

The Workers’ Group thanks the Office for this comprehensive account of the Internal Auditor’s work throughout 2020. We acknowledge the difficulties in which audits were undertaken given lockdowns and travel restrictions and urge the Office to ensure a continuous effort in maintaining the number and quality of audits undertaken in previous years both in headquarters and in the field. A continuous degree of adaptation is important as stated by the Internal Auditor, given that the restrictions of movement and office closures are likely to impact the work of the Internal Auditor throughout 2021.

Remaining on the subject of Covid-19, we thank the Internal Auditor for reviewing the Office’s ability to adapt to the current circumstances which is critical for the functionality of the Office and ILO as a whole. We further note with satisfaction that the Office has shown a “high level of agility” particularly in terms of its communication strategies, Covid-19 specific outputs (such as the ILO monitors) and Office management procedures (adaptation of human resources policies and use of IT). In this regard, it is also important to ensure training of staff to adapt to remote work.

In respect of the assurance audit undertaken this year in West African country and project offices, we note with concern that the Internal Auditor states that a number of recommendations aimed at strengthening the internal control environment in areas of finance, IT, safety as well as management have been recurring themes of many audits in the past. This, coupled with the fact that 3 of the 12 assurance audits published in 2019 are still not properly followed up 14 months later is concerning as the appropriate follow up and implementation of recommendations is crucial. We therefore join the Internal Auditor in urging the Office to take action to ensure the implementation of all internal audit recommendations in a timely manner.

Lastly, we took note of the investigations undertaken in 2020 and urge the Office to consider the implementation of the lessons learned as proposed in paragraph 41.