



United Nations Representatives of Internal Audit Services

2024 ANNUAL REPORT

United Nations Representatives
of Internal Audit Services

CONTEXT

The United Nations Representatives of Internal Audit Services (UN-RIAS) is the forum through which the UN system's Internal Audit Services interact and collaborate on issues of general applicability to its membership.

UN-RIAS is open to Internal Audit Services (IAS) of the UN, UN Funds and Programmes, UN Specialized Agencies, and organizations institutionally related to the UN. At the present time, 26 organizations are members of UN-RIAS.

The work of UN-RIAS is guided by its Strategic Radar and is operationalized through five working groups covering Cybersecurity, Strategic Risks, Innovation, Internal Audit Impact, and Global Internal Audit Standards.

UN-RIAS held its annual meeting on 19 and 20 September 2024, hosted by Global Fund, GAVI and WHO at the Global Campus in Geneva, Switzerland after the wider Representatives of Internal Audit Services (RIAS) plenary meeting on 17 and 18 September 2024. In 2024, UN-RIAS also held three virtual meetings (in March, June, December).

In 2024 UN-RIAS was led by three co-chairs sharing organizational responsibilities between them: Fatoumata Ndiaye / Min Byun-Kun (UN-OIOS), Mika Tapio (FAO), and Lisa Sutton (UN-Women). At the September 2024 annual meeting, following rotational practice, it emerged that the co-chair arrangement would continue, and the following colleagues would be the 2025 co-chairs: Silvina Coria (OPCW), Fatoumata Ndiaye / Min Byung-Kun (UN-OIOS), and Lisa Sutton (UN-Women).

According to its operating mode, UN-RIAS is concerned with:

Strengthening internal auditing practices and professionalism by providing a forum for development of methodologies and innovation, promoting and supporting independence, collaboration and common positions of its members to add value to their organizations.

Adopting common positions and providing, as necessary, information and advice to other UN bodies (such as the CEB and its entities) on audit-related matters.

Coordinating and harmonizing internal audit activities and processes between UN-RIAS members where appropriate.

Developing audit responses to Delivering as One and other joint UN activities and promoting joint audit activities among those organizations concerned.

Sharing of **good practices**.

UN-RIAS STRATEGIC RADAR

The UN-RIAS strategic radar, updated and agreed in 2023, guides the focus and activities of the UN-RIAS network.



UN-RIAS STRATEGIC PRIORITIES



In 2024, **five working groups** were active.

The details below provide a snapshot of current and former group leadership, participating organizations, progress and key activities in 2024, and planned focus in 2025.

WORKING GROUP 1: CYBERSECURITY

CO-CHAIRS

Silvina Coria, OPCW

Javier Chavarria, WFP (formerly Jose Alpizar, PAHO in 2024)

PARTICIPATING ORGANIZATIONS:

- OPCW
- WFP
- UNFPA
- UNESCO
- UNICEF
- ICAO
- IFAD
- UN-OIOS
- IAEA

Progress and Key Activities in 2024



Hosted two “Knowledge Nest Series” webinars with nearly 90 participants covering UNESCO’s data governance advisory work, and PAHO’s approach to data governance in public health.



Conducted an annual survey on cybersecurity risk.



PLANNED ACTIVITIES FOR 2025

Continue hosting webinars, develop and conduct a new survey on cybersecurity, maintain regular monthly meetings, strengthen collaboration with other working groups particularly working group 3 on the topic of artificial intelligence, and engage with external stakeholders, including consultants and multilateral networks focused on cybersecurity and data governance.

WORKING GROUP 2: STRATEGIC RISKS

CO-CHAIRS

Barbara Singer, UNIDO

Eva Mavroeidi, UNICEF (formerly IOM)

Malika Mukhitdinova, ICAO (formerly UN-Women)

PARTICIPATING ORGANIZATIONS:

- UNIDO
- UNICEF
- ICAO
- WMO
- UNDP
- GCF
- UNESCO
- IAEA
- UNFPA
- UN-Women
- UN-OIOS

Progress and Key Activities in 2024



Conducted a survey with results from 18 UN-RIAS member organizations on top strategic risks. Held a multi-day workshop on ERM assessments with 60 participants from 17 UN-RIAS organizations.



Launched a revision of the 2014 framework on collaborative internal audits of joint UN activities. Discussed lessons learned from the joint Business Operations Strategy (BOS) audit.



Collection of audit practices and methodologies in relation to environmental and social safeguards. Update of UN-SWAP 3.0 on gender equality and women's empowerment.



PLANNED ACTIVITIES FOR 2025

Complete and issue Illustrative Methodologies for ERM Audits and Maturity Assessments, roll out another survey on top strategic key risks, issue Joint Auditing Guidelines, organize a workshop on ESS practices

WORKING GROUP 3: INNOVATION

CO-CHAIRS

Bob Creswell, IFAD

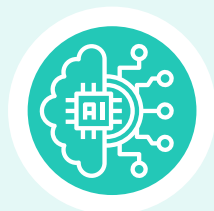
Carles Soriano, UNESCO

PARTICIPATING ORGANIZATIONS:

- GCF
- PAHO
- WIPO
- UNESCO
- OPCW
- UNFPA
- ICAO
- WFP
- UN Women
- FAO
- UNIDO
- UNICEF
- IFAD
- IOM
- IAEA
- UN-OIOS

The working group acknowledges the support of IT at the UN for facilitating the connection of meetings and hosting of documents

Progress and Key Activities in 2024



Benchmarking on generative artificial intelligence and guidelines to identify good practices for UN-RIAS.



Established connection and practice exchange with UNEG innovation task force.



Created working group information-sharing platform. Attended HLCM Task Force on artificial intelligence and briefed UN-RIAS network.

Achievements

16 meetings including 5 demos

Benchmark on GenAI Guidelines to identify best practices for RIAS

6 taking stock surveys including "Use of GenAI in IA" for RIAS

Coordination with UNEG innovation working group

Participation of Observers outside UNRIAS



PLANNED ACTIVITIES FOR 2025

Priority topics on AI and data analytics, secondary topics on gaining audit assurance remotely and applications of blockchain. Continue hosting demos and maintaining regular meetings (at least quarterly).

WORKING GROUP 4: INTERNAL AUDIT IMPACT

CO-CHAIRS

Javier Chavarria, WFP

Daniele Alesi, IAEA

PARTICIPATING ORGANIZATIONS:

- WFP
- IAEA
- FAO
- UN-Women
- ILO
- UNICEF

Progress and Key Activities in 2024



Benchmarking on performance measurement metrics and processes.



Planning and development of UN-RIAS knowledge sharing platform.



PLANNED ACTIVITIES FOR 2025

Launch UN-RIAS knowledge sharing platform. Conduct case studies on advisory practices, progress in effective institutional settings and assurance maps.

WORKING GROUP 5: INTERNAL AUDIT STANDARDS

CHAIR

Lisa Sutton, UN-Women

NEW CO-CHAIRS IN 2025

Sean Deblieck, UNDP

Elena Sobre, WHO

Eva Mavroeydi, UNICEF

PARTICIPATING ORGANIZATIONS:

- UN-Women
- UNIDO
- ITU
- WFP
- IAEA
- IOM
- UNICEF
- UNDP
- WHO
- UN-OIOS
- FAO

Progress and Key Activities in 2024



Exchange in interpretation and application of the new Global Internal Audit Standards in UN organization settings.



PLANNED ACTIVITIES FOR 2025

Share information on External Quality Review experiences and contacts, develop UN-RIAS interpretation / overlay to the Standards.

UN-RIAS ANNUAL MEETING AND DECISIONS

The 2024 UN-RIAS annual meeting in Geneva, Switzerland was organized around the UN-RIAS Strategic Radar and the working groups to support it. Each working group presented their priorities and expected workplans.

The UN Board of Audit presented on their key findings from recent external audit activities. The Joint Inspection Unit presented on the results from their recent reports. Two co-chairs of UNEG presented how the UN evaluation network is organized, including their priorities and means of working together. A panel discussion with three UN Audit Committee representatives provided insight into how different committees work and their relationships with internal audit and other oversight functions.

The closed session discussed the UN-RIAS operating mode where some concerns were raised about the blurring of lines in the attendance and participation in the meeting. It was agreed that there should be a time set aside exclusively for UN-RIAS. There was a proposal that UN-RIAS happens before RIAS.

However, it was agreed that the sequencing of the meetings would be dependent on the agenda. Members also noted that the two meetings (RIAS and UN-RIAS) should be separate and distinct. There was a suggestion that these issues may be sorted by sending separate meeting invites to RIAS and UN-RIAS members.

Members discussed who should have observer status at UN-RIAS. The meeting noted that UNEG and UN-RIS were not observers at the UN-RIAS meeting and discussed whether they and other entities should be granted this status. It was agreed that the status quo is retained and that the two organizations can be represented by the Inspector Generals / Heads of Oversight that sit on the different fora. It was also agreed that specific sessions can be held for topics the different entities may have in common.

The closed session included election of the UN-RIAS leadership and focal points:

	2023/2024	2024/2025
UN-RIAS Co-Chairs	Fatoumata Ndiaye, UN-OIOS Mika Tapio, FAO Lisa Sutton, UN-Women	Fatoumata Ndiaye, UN-OIOS Lisa Sutton, UN-Women Silvina Coria, OPCW
HLCM	Mika Tapio, FAO	Juliana Akinyi Nyang'Aya, WIPO Abdoul Dieng, UNOPS
HLCM mental health and well-being working group	Byung Kun Min, UN-OIOS Lisa Sutton, UN-Women	Byung Kun Min, UN-OIOS Lisa Sutton, UN-Women
EU FAFA	Stephen Zimmerman, UNICEF Abdoul Dieng, UNOPS	Abdoul Dieng, UNOPS
Risk Management Forum	Frank Sap, ITU Eva Mavroeidi, IOM Anne Rwego, UNHCR	Frank Sap, ITU Eva Mavroeidi, UNICEF Anne Rwego, UNHCR
JIU	Javier Guarnizo, UNIDO	Javier Guarnizo, UNIDO
UNDG and FMOG	Moncef Ghrib, UNFPA	Moncef Ghrib, UNFPA

NEW UN-RIAS PLATFORM

WFP noted that the system would be used as a knowledge base (taking over from the repository maintained by ITU) as well as for reports (in the case of entities that can disclose their reports).

WFP noted at the UN-RIAS annual meeting that the platform would be operational by the end of the year. Although tested by a few members, it was agreed that members are granted access to a demo of the new platform so they can provide recommendations before it is finalized. Subsequently, the platform successfully went live in May 2025.

There was a discussion on whether to have a centralized system of uploading reports (having a staff member that is hired for this) or decentralized where entities upload their own reports. WFP explained that there was no need for uploading as the system would automatically find and provide links to reports that are uploaded on the different UN agency websites.

On the costs, the proposed 15-25k per year was for setting up the system and hosting charges. Additional operational services were not costed. It was agreed that this was affordable by UN-RIAS members since it translated to about \$1000 each.

SECRETARIAT SUPPORT

OIOS volunteered to continue providing the Secretariat function for UNRIAS – for facilitation of meetings and preparing meeting records.

FUNDING CONCEPT

On the funding concept, it was agreed that the UNEG model is reviewed and agreement reached on how it can be adapted to UN-RIAS. UNDP agreed to check TORs for the Trust Fund in consideration of UNEG arrangement.

