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|  | **Document CWG-FHR-18/6-E** |
| **21 May 2024** |
| **English only** |
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| Contribution from Tanzania, Uganda, South Africa |
| THE PROPOSAL OF AN OVERSIGHT CHARTER |
| This contribution is to propose the modifications to Oversight Charter drafted by the Secretariat.**Action required by the Council**The CWG-FHR is invited to **consider** the proposal on revision of draft Oversight Charter.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**References** Documents [C23/53](https://www.itu.int/md/S23-CL-C-0053/en), [CWG-FHR-17/DL/4](https://www.itu.int/md/S24-CWGFHR17-240124-DL-0004/en) |

# Overview

The Council 2023 session (C-23) endorsed the creation of an oversight unit (OU) to encompass internal audit, investigation functions as well as evaluation into a single unit as well as approve the creation of a Chief of Oversight Unit position at the D.1 level, with the job description defined in Annex 1 to Document [C23/53](https://www.itu.int/md/S23-CL-C-0053/en). The evaluation function is new within the Union. The Audit help identify potential risks and vulnerabilities in internal controls, governance, and compliance; undertake investigations to address allegations of misconduct, fraud, or other violations of the ITU internal regulatory framework; and evaluation will assess the effectiveness and impact of programmes, policies, and interventions across the organization.

The OU’s audit, investigation and evaluation activities will be governed by ITU’s Financial Regulations and Financial Rules and by the Charter of the Oversight Unit.

Further to the endorsement of the OU, the council invited the Secretary-General to submit a draft oversight charter which stipulates, inter alia, its mission, the scope of its work, responsibilities and authority and the key principle of independence of OU in fulfilling its duties, and ToR of the evaluation function to CWG-FHR for review and submission for approval by the Council in June 2024.

The Secretariat submitted the draft proposal of an oversight charter to the CWG-FHR for further guidance which was discussed during its meeting in October 2023 and February 2024 through country and multi-country contributions.

Following lengthy discussions during the Feb 2024 CWG-FHR, the Chair requested that the Chair of the ad-hoc drafting group to coordinate the correspondence group and prepare for a one-day CWG-FHR meeting on Monday 3 June 2024 to agree on the oversight charter before Council’s next session of 4th to 14th June 2024.

The Chair clarified that Document [CWG-FHR-17/DL/4](https://www.itu.int/md/S24-CWGFHR17-240124-DL-0004/en) would be the basis for the Correspondence Group that should also address the three-square brackets and pages 27 through to 31.

Apart from issues pointed out by the Chair of FHR (three square brackets and pages 27 through to 31), we have reviewed all the contents of the proposed oversight charter.

# Discussion.

We take note of the following: -

1. The text in the proposed Oversight Charter Document [CWG-FHR-16/14](https://www.itu.int/md/S23-CWGFHR16-C-0004/en) in the “**Mission and purpose**” reading *“As a complement to the Financial Regulation 29 and Resolution 162, Independent management advisory committee (Bucharest, 2022)”.* The above text in the proposed Oversight charter has omitted the term *Financial Rules*. The [ITU Financial Regulation and Financial Rules](https://www.itu.int/dms_pub/itu-s/opb/gen/S-GEN-REG_RGTFIN-2018-PDF-E.pdf) is one document as contained in the ITU website and omitting the text “Financial Rules“ might have unseen consequences. Also, this article does not make reference to the ITU Accountability framework, which would be a key reference document for the mandate of the oversight unit.
2. The pronouncement in the proposed ITU internal oversight charter, article/paragraph 5, which recognizes that ITU Internal audit function shall be managed in adherence to the Institute of Internal Auditors’(IIA) Global Internal audit standards.

According to the IIA Global Internal audit standard 7.1 on the Internal audit organisational independence, Internal auditing is most effective when the internal audit function is directly accountable to the board (also known as “functionally reporting to the board”), rather than directly accountable to management for the activities over which it provides assurance and advice. A direct reporting relationship between the board and the chief audit executive enables the internal audit function to perform internal audit services and communicate engagement results without interference or undue limitations. The Global Internal audit standards define independence of internal audit as the freedom from conditions that impair the internal audit function’s ability to carry out its responsibilities in an unbiased manner.

According to the current proposed ITU internal oversight charter Paragraph 20 the “Chief of Oversight reports administratively to the Secretary-General and is accountable to the Secretary-General for the management of the Oversight Unit without prejudice to operational independence in discharging the OU’s responsibility under this charter.

We note that paragraph/article 20 of the proposed Internal oversight charter which states that the Chief of Oversight is “accountable to the Secretary General for the management of the Oversight Unit”, appears to curtail the functional independence of the Chief of Oversight in the discharge of his/her mandate, contrary to the guidance given under the Global Internal audit standards.

1. The IIA’s Global Internal audit standard 6.2 Internal audit charter requires that the chief audit executive (Chief of the OU) must develop and maintain an internal audit charter that specifies, among other things, the board’s responsibilities and expectations regarding management’s support and the organizational positioning of internal audit and reporting relationships.

According to the same standard, the responsibility to approve the internal audit charter is lies with the Board.

The Global Internal audit standards specify essential conditions or roles of the Board (ITU Council/IMAC in this case) and Management (the Secretary General) to promote internal audit independence.

The roles/essential conditions have been extracted from Standard 7.1 of the Global Internal audit standards and listed here.

**The Board to: -**

1. Establish a direct reporting relationship with the chief audit executive (Chief of the OU) and the internal audit function to enable the internal audit function to fulfil its mandate.
2. Authorize the appointment and removal of the chief audit executive (Chief of the OU).
3. Provide input to senior management to support the performance evaluation and remuneration of the chief audit executive.
4. Provide the chief audit executive with opportunities to discuss significant and sensitive matters with the board, including meetings without senior management present.
5. Require that the chief audit executive be positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the board when necessary.
6. Acknowledge the actual or potential impairments to the internal audit function’s independence when approving roles or responsibilities for the chief audit executive that are beyond the scope of internal auditing.
7. Engage with senior management and the chief audit executive to establish appropriate safeguards if chief audit executive roles and responsibilities impair or appear to impair the internal audit function’s independence.
8. Engage with senior management to ensure that the internal audit function is free from interference when determining its scope, performing internal audit engagements, and communicating results.

**Senior Management to: -**

1. Position the internal audit function at a level within the organization that enables it to perform its services and responsibilities without interference, as directed by the board.
2. Recognize the chief audit executive’s direct reporting relationship with the board.
3. Engage with the board and the chief audit executive to understand any potential impairments to the internal audit function’s independence caused by non-audit roles or other circumstances and support the implementation of appropriate safeguards to manage such impairments.
4. Provide input to the board on the appointment and removal of the chief audit executive.
5. Solicit input from the board on the performance evaluation and remuneration of the chief audit executive.
6. That the current proposed internal oversight charter does not conspicuously spell out the essential conditions and responsibilities of the ITU Council or the IMAC and Management, such as those listed above, necessary for promoting the Oversight Unit’s independence as guided by the IIA’s Global Internal audit standards.
7. Further that the current proposed Internal Oversight Charter empowers the Secretary General to approve revisions of the Internal Oversight Charter and the Charter only to be brought to the attention of the ITU Council for adoption. This is contrary to the IIA Global internal audit standard 6.2 Internal audit charter, which places the responsibility for approval of the Internal audit charter on the Board or the oversight body.

# Proposal

1. To add the text Financial Rules and reference to the ITU Accountability framework under the “Mission and purpose” paragraph of the proposed Oversight Charter, to read, “Article 29 of Financial Regulation 29 and Financial Rules and the ITU Accountability framework.
2. To clearly describe the ITU Council’s/IMAC’s and Management’s responsibility and roles for promoting the independence of the Oversight Unit, based on the essential conditions for Internal audit independence pronounced by the Institute of Internal auditors (which is referenced in the proposed Oversight Charter). Therefore, clear roles of the Council/IMAC and Management and reporting relationships necessary for fostering the independence of the OU should be conspicuously defined/ listed in the oversight charter.
3. To review paragraph/ article 37 of the current proposed Internal Oversight Charter and state the role of the Chief of oversight unit to identify areas for revision in the oversight charter, to seek input from the Management team and the Secretary General and present the proposed changes in the oversight charter to IMAC and ITU Council, for approval.
4. To remove the text in the square bracket [of an on-going or completed project, program or policy, its design, implementation, and results] and replace with text [of an activity, project, programme, strategy, policy, topic, theme, sector, operational area, institution performance etc.] which are contained in the UNEG Norms for Evaluation of UN System.

Annex 1

**ITU Internal Oversight Charter**

**Mission and purpose**

1. The creation of the Oversight Unit (OU) was endorsed by the ITU Council at its 2023 session (by adoption of document C23/104 Rev.1). As a complement to Article 29 of the Financial Regulation and Financial Rules , ITU Accountability Framework, and Resolution 162, *Independent management advisory committee* (Bucharest, 2022), the Oversight charter sets forth the purpose, scope, definitions, independence, authority, responsibilities and applicable standards of the three oversight functions: internal audit, investigations and evaluation (3rd Line of the Three Lines model[[1]](#footnote-1)).
2. The mission of the OU is to provide independent and objective audit, investigation and evaluation services designed to add value and improve the Organization’s operations and to enhance the integrity and reputation of the Organization. The OU assists -in an independent manner- the ITU Secretary-General in the fulfilment of management oversight responsibilities. The OU will be headed by a Chief of Oversight.

**Scope of Work**

1. All ITU systems, processes, operations, functions and activities as well as funds made available to grantee institutions are subject to OU review and oversight. This encompasses the three Bureaux of ITU, the Regional, Area and liaison offices and the Departments of the General Secretariat.
2. The OU is the sole entity entitled to perform 3rd Line internal oversight. Only personnel assigned by the Secretary-General to the OU will be referred to as internal oversight officers and only their work will be officially referred to as internal oversight activities. The Chief of Oversight and all internal oversight officers shall exercise their functions in compliance with the conduct provisions and generally accepted oversight standards further referred to in this Charter.

**Definitions and standards**

1. In accordance with the definition adopted by the Institute of Internal Auditors (IIA), internal auditing is an independent, objective assurance and advisory activity designed to add value and improve an organization’s operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The ITU internal audit function shall be carried out in adherence (i) to the mandatory elements of the IIA’s Global Internal Audit Standards (GIAS) and adopted by the Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and Associated Intergovernmental Organizations (RIAS) and to the ITU OU policies, standards and guidelines.
2. An investigation is a formal fact-finding inquiry to examine allegations of, or information concerning, misconduct or other wrongdoing involving ITU personnel in order to determine (i) whether they have occurred and if so, (ii) the person or persons responsible. Investigations may also examine alleged wrongdoing by other persons, parties or entities, deemed to be detrimental to ITU. Investigations in ITU shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with the ITU Guidelines for Internal Investigations and any other applicable administrative provisions including OU policies, standards and guidelines.
3. An evaluation is a systematic, objective and impartial assessment of an activity, project, programme, strategy, policy, topic, theme, sector, operational area, institution performance ect. The aim is to determine the relevance and fulfilment of objectives, its efficiency, effectiveness, impact and sustainability. An evaluation contributes to learning and accountability and provides credible, evidence-based information, enabling the incorporation of findings and recommendations into the decision-making processes of ITU. Evaluations in ITU shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG) as well as with the ITU internally applicable evaluation policy, guidelines and other related rules and procedures.
4. **Internal Audit**
5. Whilst serving as an independent, objective assurance and advisory activity designed to add value and improve the operations of the Organization, Internal Audit will adopt a risk-based planning approach to provide reasonable assurance that:
* Risks are appropriately identified, managed and adequately tracked in the ITU risk management framework;
* Best practices of COSO[[2]](#footnote-3) components (control environment, risk assessment, control activities, information and communication, and monitoring) are implemented and complied with;
* Significant financial, managerial, programmatic and operating information is accurate, reliable, and timely;
* Activities and transactions, financial and non-financial, comply with the governing purpose, regulations, rules, or other relevant financial or administrative directives of ITU;
* Resources are acquired economically, used efficiently and effectively, and adequately safeguarded; and
* Measures and procedures for waste and fraud awareness & prevention are adequate.
1. The OU shall conduct its internal audits based on a flexible annual audit plan, developed using risk-based methodology, including risks or control concerns identified by management and by the ITU Council. The general scope of this plan shall be determined by the Chief of Oversight, in consultation with the Secretary-General, the Deputy Secretary-General and the Directors of the Bureaux. Prior to the commencing of the year, the internal audit plan shall be submitted to the Independent Management Advisory Committee (IMAC) for review and to the Secretary-General for final approval. [An overview of the annual risk-based audit plan shall also be sent to the ITU Council, with an explanation as how risks were assessed in the development of the plan and how budgetary resources were apportioned to address the risks identified]
2. **Investigations**
3. In the course of its formal fact-finding to examine allegations of, or information concerning, misconduct or other wrongdoing involving ITU personnel, the investigation function of the OU is concerned with:
* All investigations and related activities (in-take, preliminary assessment, and the decision to open an investigation), irrespective of the type of misconduct [with the exception of retaliation which follows the procedure as per the ITU whistleblower policy];
* Maintaining an effective system for the in-take, recording and management of all cases in a confidential central data repository within the OU;
* Deciding to open and conducting preliminary assessments of received case reports in order to determine if there are credible allegations of misconduct;
* Conducting investigations into allegations of misconduct by ITU personnel including fraud, theft and embezzlement, corruption, sexual harassment, sexual exploitation and abuse, discrimination, workplace harassment and abuse of authority, retaliation against whistle-blowers, abuse of privileges and immunities, and any other conduct not in conformity with the ITU Code of Conduct and the Standards of Conduct of the International Civil Service;
* Investigating allegations of fraud and other sanctionable action involving ITU implementing partners, vendors and other third parties;
* Upon direction from the Secretary-General, undertaking proactive integrity reviews in high-risk areas that are susceptible to fraud corruption and other wrongdoings.
1. The investigation function contributes to the prevention, detection and deterrence of wrongdoing, including fraud, waste, sexual misconduct and all forms of abuse. The investigation is administrative in nature and not a criminal investigation. It does not make a determination about whether the established facts legally amount to criminal misconduct.
2. The OU shall provide limited need-to-know information on started investigations and report the results of its investigation work to the Secretary-General, and through its annual report to the ITU Council. The OU shall also report to the ITU Council, to the Secretary-General and/or other Elected Officials on weaknesses in controls and processes, deficiencies in regulatory frameworks or other opportunities for improvement identified in the course of its investigations. The OU will make recommendations to the relevant managers for addressing those weaknesses.
3. **Evaluation function**
4. The Evaluation function follows a systematic process that helps to assess the effectiveness and impact of projects, programmes, policies, and interventions across the organization. The work of the Evaluation function involves:
* Designing, preparing and carrying out programmatic and thematic evaluations on cross-cutting themes;
* Acting as Evaluation manager for external evaluations to be carried out on specific projects/programmes as requested by donors, cooperating entities, etc. It includes, but is not limited to, supporting Project/programme managers to improve evaluability by properly using Theories of change, and developing the Terms of reference for external evaluators.
* Making recommendations on preventive or corrective measures derived from the OU’s evaluation findings;
* Following up the implementation of evaluation recommendations that were made by the OU to managers;
* Developing and reviewing normative evaluation methodologies that improve the quality and pertinence of the evaluation function within ITU;
* Providing guidance, technical support and training to staff members involved in monitoring and evaluation activities throughout the Organization;
* Assessing whether projects, programmes, plans, and objectives are achieved and contribute to sustainable results; and
* Promoting of a culture of evidence-based decision-making, and as a result, strengthened monitoring and evaluation systems and practices.
1. The primary purposes of evaluation are to inform decision-making, improve performance, and ensure accountability and transparency.
2. he OU shall conduct its evaluations based on a two-year evaluation plan, developed using selection criteria as per the ITU internally applicable evaluation policy, guidelines and other related rules and procedures . The two-year plan shall be determined by the Chief of Oversight, in consultation with the Secretary-General, the Deputy Secretary-General, the Directors of the Bureaux and the Chiefs of the General Secretariat Departments. Prior to the commencing of the two-year period, the evaluation plan shall be submitted to the Secretary-General and IMAC for review [and to the ITU Council for endorsement] **d. Other Services**
3. The Chief of Oversight, or his/her designee, may assist in negotiations concerning draft agreements involving ITU and provide input regarding ITU’s obligations related to internal audit, investigations and evaluations in related forums reflecting the Organization’s interests.
4. The OU may provide advisory services to ITU management to the extent that OU’s independence and objectivity are not compromised. Such provision is based on OU’s knowledge of governance, risk management and controls, and of OU activities. The OU may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process.

**he OU shall undertake advisory services in conformance with relevant professional standards and should remain within the scope of the OU’s mandate. Independence**

1. The Chief of Oversight has direct access to the Chairperson of Council, the External Auditor and the Chairperson of IMAC, and will include in the OU’s annual report an explicit and comprehensive statement of independence, covering factors that limit the independence, incidence where the independence may have been impaired and the actions or safeguard employed to address the impairment and the effectiveness of the OU’s work. The Chief of Oversight will also confirm compliance with the respective oversight internationally accepted and applicable oversight standards and has unrestricted reporting access to the Council and the IMAC.
2. The Chief of Oversight reports administratively to the Secretary-General and is accountable to the Secretary-General for the management of the Oversight Unit without prejudice to operational independence in discharging the OU’s responsibility under this charter.
3. The Oversight Unit enjoys functional and operational independence in performing its duties. Accordingly, the Chief of Oversight has the authority to initiate, carry out, and report on any action which the Chief of Oversight considers necessary to fulfil the Unit’s mandate. This includes the selection, scope, procedures, frequency and timing of the OU’s activities, access to records and reporting on results. To provide for the independence of the Unit, its staff reports to the Chief of Oversight.
4. The Chief of Oversight shall bring any impairment to OU’s independence, objectivity, and professionalism to the attention of IMAC.
5. The OU shall be provided with the necessary resources, including appropriately trained and experienced professionals, to fulfill its responsibilities under this Charter and maintain its independence. The resources allocated to the OU shall be approved by the Secretary-General based on the request submitted by the Chief of Oversight in accordance with the strategy and annual work plan of the OU, and in consultation with the IMAC, as necessary. The Chief of Oversight has managerial responsibility and control over the human and financial resources of the Unit, while abiding by the ITU regulations and rules.
6. In the exercise of the OU’s duties, the Chief of Oversight takes advice from IMAC, which shall provide input into the annual performance exercise. The Chief of Oversight shall be appointed by the Secretary-General in consultation with the IMAC [and with the ITU Council] OR [endorsed by the ITU Council] for a 5-year fixed-term contract with no possibility of extension. On completion of the fixed-term contract, the Chief of Oversight shall not be eligible for any appointment to another position within ITU.
7. The Chief and staff of the OU shall abide by the ITU applicable Code of Ethics/Conduct and shall at all times maintain and safeguard their independence, objectivity and professionalism in fulfilling their responsibilities. The Chief and staff of the OU shall avoid situations of conflict of interest, or which may otherwise impair their judgment, in relation to the responsibilities assigned to them. In relation to the applicable standards for audits, investigations and evaluations, OU staff members shall annually file a statement of their objectivity and independence. The Chief of Oversight and OU staff must declare to the Secretary-General or the Ethics Officer any conflict of interests or impairment that may affect their participation in oversight activities and accordingly discharge themselves from such participation. Both declaration and deconfliction must be documented. The Chief of Oversight shall bring any impairment to OU’s independence, objectivity, and professionalism to the attention of IMAC.
8. In order to preserve independence so that they can carry out audit work objectively and render impartial judgments, the staff of the OU shall have no managerial authority over, or responsibility for, any of the activities they audit, investigate or evaluate, and shall not perform any other operational functions for ITU.
9. Allegations of misconduct against the Chief or staff of the OU shall not be investigated by the OU. Any such allegations requiring an investigation shall be referred to the Secretary-General, who may seek advice from the IMAC.
10. Allegations of misconduct against the Secretary-General and the other Elected Officials shall not be investigated by the OU. Such allegations should be reported to the Chief of Oversight who will refer the matter to the Chairperson of the Council who will decide on the process, in consultation with the Chairperson of the IMAC. OU will develop the appropriate detailed referral procedures.

**Authority**

1. In carrying out their activities and responsibilities, and with strict accountability for confidentiality and safeguarding records and information, the OU shall have full, free and prompt access to all records, property, personnel, operations and functions within the Organization which in the OU’s opinion are relevant to the subject matter under review.
2. ITU Staff and personnel at all levels are required, within the applicable due process framework, to cooperate fully with the OU and to promptly make available any relevant material or information (stored electronically or otherwise) requested by OU staff during the course of authorized audits, investigations and evaluations. Staff and personnel are required to inform, or seek approval from, their supervisors before extending their cooperation to OU. The Secretary-General will guarantee the right of all staff to communicate any information confidentially and without fear of reprisal.
3. The OU shall also be allowed access by vendors, implementing partners, and/or other contracted third parties, to the records, property, personnel, documents and information pertaining to their contractual relationship with ITU, which the OU considers to be pertinent to its work, subject to appropriate terms and conditions being included in their contractual agreements with ITU.
4. The OU shall respect the confidential nature of information and shall use such information with discretion and only insofar as it is relevant to conclude on its oversight work.

**Responsibility**

1. The Unit, under the authority of Chief of Oversight, is responsible for:
* Developing the respective oversight plans (annual or two-yearly) using a risk-based or other adequate methodology, including risks or control concerns identified by management, and submitting the plan to the relevant officials and/or IMAC for review and approval.
* Performing audits, investigations, evaluations and other oversight work with due professional care and in accordance with accepted professional auditing, investigative and evaluation standards.
* Reporting results of its work and making recommendations to the Secretary-General and/or to other Elected Officials as well as other manager(s) responsible for action:

Audit reports shall also be shared with the External Auditor and the IMAC.

In particular, the results of its investigation work shall be reported to the Secretary-General, and/or other Elected Officials whilst recommendations for addressing weaknesses identified in the course of investigations will be made to the relevant managers for action(s) with due regards for confidentiality and on a need to know basis.

The disclosure of reports to parties outside of ITU is regulated by the Organization’s information/document access policy.

* Conducting adequate follow-up on its recommendations to determine whether effective action has been taken by management within a reasonable time. The Chief of Oversight shall periodically report on situations where adequate, timely corrective action has not been implemented.
* Submitting an annual summary report to the Secretary-General with a copy to the External Auditor and the IMAC on the OU’s activities, including their orientation, scope and significant findings. The report shall include (i) information on complaints and investigations (number, type and nature of misconduct as well as trends), (ii) progress on the evaluation plan, findings and recommendations. The report shall be submitted to the ITU Council together with comments deemed necessary.
* Coordinating oversight activities by cooperating with the External Auditor, the ITU Officials responsible for risk management, the Ethics Office and any other “Second Line” function, as appropriate, with a view of ensuring effective oversight coverage and to minimize duplication of efforts, with due regard for each party's responsibilities.
* Maintaining and strengthening OU’ technical competence and professional standing through the selection and maintenance of a cadre of staff members with adequate skills, experience and qualifications, the provision of adequate professional training to its staff and the development of an internal quality assurance programme, including the setting of key performance indicators.
* Conducting independent assessments of OU activities periodically and at least every five years, as required by the generally accepted international standards for the three oversight functions within the OU. The Chief of Oversight should communicate on the results on the quality assurance and improvement programmes to the Secretary-General, to the IMAC and to the ITU Council.
* Cooperating with the Internal Audit, Investigation and Evaluation functions of other United Nations system organizations or Partner entities, the OU shall initiate and/or participate in joint audits/evaluations of inter-agency activities, and/or investigations as relevant to the Organization’s interest. The Unit will act as a single point of contact to manage interaction with three significant professional networks in the United Nations system: (1) the Representatives of Internal Audit Services of the United Nations system organizations (UN-RIAS); (2) the United Nations Representatives of Investigative Services (UN-RIS); and (3) the United Nations Evaluation Group (UNEVAL). This arrangement is expected to foster the advancement and exchange of oversight-related practices and experiences.
1. The OU shall be responsible for informing promptly the Secretary-General of any reputational and financial risk affecting ITU or foreseen in the context of investigative activities. As per Article 28, paragraph 9 of the ITU Financial Regulations, the Secretary-General informs the External Auditor of cases of fraud or suspected fraud. The Chief of Oversight will also inform IMAC, in writing, as soon as the OU has established credible allegations which may involve a potential financial exposure for ITU. The Chief of Oversight shall make herself/himself available to provide additional information to the IMAC on a confidential basis.

**Standards for audits, investigations and evaluations**

1. The OU shall conduct its internal audits in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics established by the Institute of Internal Auditors (IIA), and relevant practices promulgated by the United Nations Representatives of Internal Audit Services (UNRIAS).
2. The OU shall conduct investigations in accordance with the Uniform Principles and Guidelines for Investigations endorsed by the Conference of International Investigators, relevant ITU rules, policies, and guidelines, and relevant practices promulgated by the Representatives of Investigations Services of the United Nations (UNRIS).
3. The OU shall conduct evaluations in accordance with the norms and standards of the United Nations Evaluation Group1 (UNEG) and with relevant ITU rules, policies, and guidelines pertaining to evaluations.

**Revision of the Charter**

1. This Charter shall be reviewed every five years or more often, if required. Any revision shall be approved by the Secretary-General, in consultation with the IMAC, and brought to the attention of the ITU Council for adoption.
2. The Chief of Oversight shall issue and/or review additional operational directives, policies and guidelines as necessary to complement this Charter and accomplish the OU’ mission.

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1. The Institute of Internal Auditors’ Three Lines Model (three-lines-model-updated-english.pdf - theiia.org) [↑](#footnote-ref-1)
2. The Control Framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) was introduced in 1992 and has since been accepted worldwide for its comprehensiveness, effectiveness, and universal principles of strong internal controls. [↑](#footnote-ref-3)