

Highlights of [GAO-07-597](#), a report to congressional committees

# UNITED NATIONS ORGANIZATIONS

## Oversight and Accountability Could Be Strengthened by Further Instituting International Best Practices

### Why GAO Did This Study

Since 2005, the United Nations (UN) has been attempting to reform its management processes, in part to help ensure that resources are used effectively and efficiently. Some of these reforms focus on improving oversight and accountability at the United Nations. In this report, GAO examines the extent to which selected UN organizations' (1) internal audit offices have implemented professional standards for performing audits and investigations, (2) evaluation offices have implemented UN evaluation standards, and (3) governing bodies are provided with information about the results of UN oversight practices. GAO obtained and analyzed international standards and relevant documents from six of the largest UN organizations, and also met with U.S. and UN officials.

### What GAO Recommends

GAO recommends that the Secretary of State direct the U.S. Missions to work with member states to improve oversight in UN organizations by (1) making audit reports available to the governing bodies and (2) establishing independent audit committees that are accountable to their governing bodies. GAO received written comments from State, FAO, UNDP, WFP, and WHO indicating that they generally agreed with GAO's recommendations. However, ILO and UNICEF expressed concerns about implementing GAO's recommendations.

[www.gao.gov/cgi-bin/getrpt?GAO-07-597](http://www.gao.gov/cgi-bin/getrpt?GAO-07-597).

To view the full product, including the scope and methodology, click on the link above. For more information, contact Thomas Melito at (202) 512-9601 or [melitot@gao.gov](mailto:melitot@gao.gov).

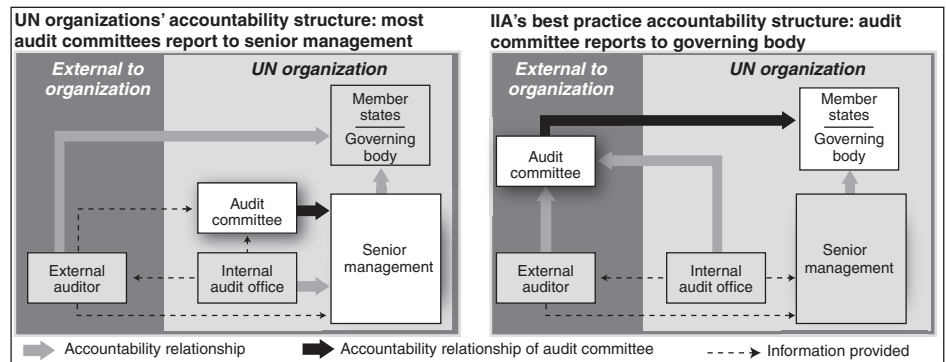
### What GAO Found

Although the six UN internal audit offices that GAO reviewed have made progress in implementing international auditing standards, they have not fully implemented key components of the standards. The organizations lack completed organizationwide risk-management frameworks, which are essential in identifying the areas with the greatest vulnerability to fraud, waste, and abuse. In addition, three audit offices lack sufficient staff to cover high-risk areas of the organization. Furthermore, some of the audit offices have not fully implemented quality assurance processes, which include activities such as external peer reviews. Some of the organizations also do not have professional investigators to probe allegations of wrongdoing.

While the six UN evaluation offices that GAO reviewed are working toward implementation of UN evaluation standards, they have not fully implemented them. Most of the evaluation offices lack sufficient resources and appropriate expertise to manage and conduct evaluations, especially at the country level. This has impacted their ability to conduct high-quality and strategically important evaluations. In addition, most of the evaluation offices have not fully implemented quality assurance processes relating to areas such as evaluation methodology, scope, evidence, and findings. Furthermore, all of the evaluation offices are working toward fully establishing mechanisms that systematically follow up and report on the status of their recommendations.

The governing bodies responsible for oversight of the six UN organizations that GAO reviewed lack full access to internal audit reports and most lack direct information from the audit offices about the sufficiency of their resources and capacity to conduct their work, which could provide greater insights into the organizations' operations and identify critical systemic weaknesses. In addition, with one exception, the organizations' audit committees that GAO examined are generally not accountable to their governing bodies, and some are composed of senior management officials.

**Differences in UN Organizations' and IIA's Best Practices Accountability Structures**



Source: GAO analysis of UN data and Institute of Internal Auditors' guidance.