

Summary of oversight functions in UNDP¹

I. Audit and investigations – Office of Audit and Investigations (OAI)

Mandate, purpose, reporting requirements and partnerships

The Office of Audit and Investigation's (OAI) mandate is to provide UNDP with an effective system of risk-based, independent and objective internal oversight that is designed to improve the effectiveness and efficiency of UNDP's operations in achieving its developmental goals and objectives through the provision of: (i) internal audit and advisory services; and (ii) investigation services. The internal oversight services mandate covers all UNDP programmes, projects, operations, and activities undertaken by all business units and affiliated entities, namely, UNCDF, UNV and the UN Office for South-South Cooperation. Its charter was last updated and approved in January 2025.

All internal audit reports are issued to the Administrator and then made publicly available on UNDP's website. ([Audit Public Disclosure | UNDP](#))

OAI assesses and conducts investigations into allegations of misconduct, such as fraud, theft and embezzlement, corruption, sexual harassment, sexual exploitation and abuse, discrimination, workplace harassment and abuse of authority, retaliation against whistleblowers, abuse of privileges and immunities or other acts or omissions in conflict with the general obligations of staff members that involve UNDP staff and other personnel. OAI may assess and conduct investigations into allegations of fraud and other financial irregularities committed by vendors, implementing partners and other third parties, deemed to be detrimental to UNDP. The reporting, assessment, and investigation of alleged non-compliance with UNDP's Social and Environmental policies and procedures are conducted in accordance with the Investigation Guidelines of OAI's Social and Environmental Compliance Unit. ([SECU website](#))

OAI submits an annual report to the Executive Board summarizing its audit

and investigations findings and includes an ‘Annual Opinion’ on the effectiveness of UNDP’s systems of governance, risk management and control. ([Link to OAI’s Annual Reports and Charter](#))

OAI’s independence is ensured through its direct and independent reporting lines to the Audit and Evaluation Advisory Committee, and the Administrator. OAI also enjoys free and unrestricted access to the Executive Board.

Structure

OAI is headed by a Director and supported by one Deputy Director for Audit and one Deputy Director for Investigations. As of 31 December 2025, the office had 95 approved posts of which nine were vacant. Six positions remain on hold pending the outcome of workforce optimization and relocation analyses. OAI is headquartered in New York and has five regional offices around the world. These offices enhance OAI’s responsiveness and efficiency by locating staff closer to the country offices that they audit and investigate. The offices are predominantly staffed by auditors, though increasingly investigation posts shall be relocated to join them under OAI’s decentralization plans.

In 2025, OAI had an approved budget of \$24.14 million funded from institutional budget resources. The Office received an additional \$1.36 million for the audit and investigation of UNDP activities funded by Global Fund grants.

¹ The purpose of this annex is to provide a clear, concise snapshot of the oversight functions of each agency. Insights on results achieved can be found in the reports to the Board of the independent functions/offices, and in each agency’s annual reports from their principals, to which this annex is attached.

II. Independent evaluation office (IEO)

The [Independent Evaluation Office](#) (IEO) is a functionally independent body within UNDP that supports the oversight, accountability and learning functions of the Executive Board and the management of UNDP, UNCDF, UNV and UNOSSC. The structural independence of the Office underpins and guarantees its freedom to conduct evaluations and report evaluation results to the Executive Board.

The main role of the IEO is to conduct independent evaluations according to the plans and costed programmes of work approved by the Executive Board. The Office conducts corporate, thematic and country-level independent [evaluations](#), ensuring strategic and representative coverage of UNDP programmes and results against national, regional and global scales. The Office also strengthens UNDP learning from evaluation through regional and global evaluation [syntheses, lessons and other learning products based on evaluation insights](#).

The evaluation function supports a results-driven, learning-oriented and accountable organization, where all evaluations are aligned with UNDP Results-Based Management (RBM) and Accountability Framework.

The IEO prepares the [Annual Report on Evaluation](#) and reports on the quality and compliance of decentralized evaluations. It establishes evaluation standards, develops guidelines, and provides training to enhance the utility and use of evaluation for more informed UNDP programming.

The IEO hosts the [Evaluation Resource Center](#) (ERC), an online information management system that is open to the public and facilitates UNDP's transparency and the use of evaluations for accountability and knowledge management. The ERC stores all UNDP decentralized and independent evaluations, management responses and evaluation plans. The IEO also hosts [AIDA](#), Artificial Intelligence for Development Analytics, a publicly available tool enabling users to intelligently search and make sense of unstructured data from over 7,100 UNDP evaluation reports stored in the ERC.

The IEO is actively involved in a broad community of National Evaluation Capacity stakeholders who are dedicated to strengthening governance by reinforcing evaluation practices and systems worldwide. The IEO hosts the National Evaluation Capacity Conference (the NEC) – a bi-annual event that connects government decision-makers to evaluators – to strengthen evaluation capacity, in particular in partner country governments. The IEO also leads and hosts the Secretariat of the [Global SDG Synthesis Coalition](#), supporting the use of evidence for the achievement of the Sustainable Development Goals.

Evaluation in UNDP is governed by the organization’s [Evaluation Policy](#), which sets out the purpose and principles of evaluation, and is guided by the norms and standards established and agreed by UN agencies through the [United Nations Evaluation Group](#) (UNEG). The IEO Director is responsible for ensuring the independence of the Office and upholding the impartiality and credibility of its work, and reports directly to the UNDP Executive Board. The IEO Director also engages with the UNDP Administrator’s Audit and Evaluation Advisory Committee (AEAC), which reviews and offers advice on the implementation of UNDP oversight functions managed by IEO, OAI, and the Ethics Office.

Structure: IEO is headed by a Director and supported by one Deputy Director. The IEO maintained 34 staff positions, of which 28 were in the professional category and 6 in the general service category. In addition, 12 long-term consultants with international professional service contracts were part of the team. By the end of 2025, the Office had 8 vacant positions. Total IEO budget for 2025 was \$13.74 million. In 2025 IEO reinforced its regional presence in Istanbul, Addis Ababa and Bangkok, with additional staff, and has plans to establish a regional presence in Panama in 2026.

III. Ethics office

Mandate, purpose, reporting requirements and partnerships

The UNDP Ethics Office supports personnel serving UNDP and affiliated entities. Its mandate is to foster and promote a culture of ethics, integrity, and accountability. The purpose of the office is to enhance the trust in, and the credibility of, the United Nations and UNDP, internally and externally.

The Office advances its programme across mandated areas and terms of reference outlined in [ST/SGB/2007/11](#) and [ST SGB 2007 11 Amend 1](#), consistent with [ST/SGB/2005/22](#), as well as General Assembly resolutions [60/1](#) (paragraph 161(d)), [60/248](#) (part XIII) and [60/254](#) (paragraph 16). The Office's role as part of UNDP's independent internal oversight functions is reflected in the [Accountability System Policy](#).

The Office has operational independence and reports directly to the Administrator. It submits an annual report directly to the Executive Board ([DP/2026/14]; [2024 report](#); [2023 report](#)). The Office engages directly and independently with the Executive Board, as needed.² Further supporting independence, the Office engages regularly with the Audit and Evaluation Advisory Committee, whose mandate in relation to the Office reflected in its [terms of reference](#). The Office is a member of the [Ethics Panel of the United Nations](#), serving as Alternate Chair for the second half of 2025. The Office is also a member of the Ethics Network of Multilateral Organizations.

Structure

Based in Headquarters, Office staff in 2025 were: a Director (D1), two Ethics Advisers (P5), two Ethics Specialists (P3). In addition to these five posts, the Office's remaining post, a vacant Administrative Assistant (G5) position, was temporarily staffed in 2025 by existing UNDP personnel on a short-term assignment. The Office has entered a service arrangement with UNDP's Independent Evaluation Office for administrative and operational support starting in 2026, allowing the Office to reallocate resources while benefiting from the efficiency of shared services.

The Office was also supported by an Ethics Analyst serving under an International Personnel Services Agreement. In addition, a ‘Futures Fellows’ was engaged to assist in the development of an Ethics Office Strategy for the 2026-2029 period.

The Ethics Office’s 2025 institutional budget was approximately \$1.69 million. In addition, on a cost recovery basis, the Ethics Office partnered with the Bureau of Management Services and the Bureau for Latin America and the Caribbean on dedicated ethics awareness initiatives.

² Decision 2022/16, paragraph 4 ([DP/2023/4](#)).