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Programme, Financial and Administrative Section
Audit and Oversight Segment

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SIXTH ITEM ON THE AGENDA

Report of the Independent Oversight Advisory Committee

Purpose of the document

This paper transmits the 2018 report of the Independent Oversight Advisory Committee, for debate and guidance.

Relevant strategic objective: Not applicable.

Main relevant outcome/cross-cutting policy driver: Enabling outcome B: Effective and efficient governance of the Organization.

Policy implications: None.

Legal implications: None.

Financial implications: None.

Follow-up action required: The Office will report to the Committee on Office follow-up to the recommendations contained in the attached report.

Author unit: Independent Oversight Advisory Committee (IOAC).

Related documents: GB.316/PFA/6/1; GB.316/PV(&Corr.), paras 650 and 657; GB.316/PFA/6/2; GB.319/PFA/6/1; GB.319/INS/15/7; GB.319/PV, para. 308; GB.323/PFA/7/2; GB.325/PFA/4; dec-GB.325/PFA/4; GB.325/PFA/4(Add.); dec-GB.325/PFA/4(Add.); GB.326/PFA/8; GB.326/PV, para. 625; GB.329/PFA/6; GB.329/PV, para. 719; GB.331/PFA/7; dec-GB.331/PFA/7.

1. In accordance with its terms of reference, [1] the Independent Oversight Advisory Committee (IOAC) met in Geneva from 1 to 2 June 2017 and from 20 to 22 September 2017, and in Lima from 22 to 24 January 2018.

2. During this period, the IOAC comprised the following members:

    –   Ms Bushra Naz MALIK (Pakistan/Canada), Chairperson;

    –   Mr Luis CHINCHILLA (Peru);

    –   Mr Frank HARNISCHFEGER (Germany);

    –   Mr N.R. RAYALU (India).

3. The Director-General transmits herewith the annual report of the Committee to the Governing Body for its consideration.

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[1] Approved by the Governing Body at its 316th Session in November 2012 (GB.316/PFA/6/1; GB.316/PV(& Corr.), para. 650) and revised at its 331st Session in November 2017 (GB.331/PFA/7; dec-GB.331/PFA/7).

Appendix

Tenth annual report of the Independent Oversight Advisory Committee

1. The Independent Oversight Advisory Committee (IOAC) is pleased to present its tenth report on its work from May 2017 to January 2018. The Committee met in Geneva from 1 to 2 June 2017, from 20 to 22 September 2017 and in Lima from 22 to 24 January 2018. All meetings were quorate and all members affirmed and signed a declaration that they had no conflict of interest. Since the resignation of one member from the Committee in December 2016 and following consultations with the Governing Body, the Committee continued its work with four members during this period.

2. The IOAC has continued to follow a standing agenda based on the terms of reference that guide its work in order to ensure that all aspects of its responsibilities remain covered fully and comprehensively. During its meetings, the Committee met with senior Office officials, including the Director-General, the Deputy Director-General for Management and Reform, the Treasurer and Financial Comptroller, the Chief Internal Auditor, the Director of the Human Resources Development Department (HRD), the Director of the Information and Technology Management Department (INFOTEC) and the Senior Risk Officer, in order to follow-up on matters from its previous sessions and to receive information on items within its mandate. In addition, the Committee received briefings from the Deputy Director-General for Policy (DDG/P) and the Director of the Department of Statistics, with a view to broadening its understanding of ILO's operations.

3. In order to better understand and contribute to the assessment of the business side of the ILO mandate and its organizational culture, and given the Committee's fundamental impact on governance, risk management, and the cost-effective delivery, the Committee's January 2018 meeting was planned in a regional office. In addition to its usual agenda, the Committee met with the Regional Director, the Chief of Regional Administrative Services and visited several development cooperation projects led by the Director of ILO Decent Work Technical Support Team and Country Office for the Andean Countries (DWT/CO-Lima). During its meetings in June and September 2017, the Committee also met with representatives of the External Auditor, the Commission on Audit of the Republic of the Philippines.

4. The Committee appreciated the opportunity to meet with members of the Governing Body in September 2017 for an informal briefing. That occasion provided an opportunity to discuss the Committee's work and identify areas for possible improvement.

Financial reporting, audited financial statements, disclosure practices and external auditors' reports

5. The IOAC reviewed the quality and level of financial reporting, in particular the documents that make up the financial reporting process, namely, the financial report, the financial statements and the External Auditor's opinion and report. As reported orally to the Governing Body in June 2017, the Committee had reviewed the financial statements for 2016 in a meeting with the External Auditor and senior finance staff of the Office. The review had enabled the Committee to confirm to the Governing Body that the independence of the External Auditor had not been compromised and the documents had been prepared on sound accounting principles and to advise the Governing Body that it should feel confident to recommend that the Conference adopt the financial report and audited consolidated financial statements for the year ending 31 December 2016, noting the Report of the External Auditor.

6. The Committee's review focused on the presentation of the figures, notes and complementary analytical reporting by the Office. It concluded that ILO's process for

implementation of changes in accounting policies had been appropriate, thorough and conducted in a collaborative manner with the External Auditor. The Committee had received satisfactory replies from both the Office and External Auditor on a number of points of technical clarification and, accordingly, there was nothing of significance from a technical accounting point of view that the Committee wished to bring to the attention of the Governing Body. The Committee noted with satisfaction the External Auditor's unmodified opinion and that during the period the transactions of the ILO and in all significant aspects had been in accordance with the Financial Regulations.

Accounting policies and standards

7. The Committee's review of the financial statements was preceded by a review of accounting policies, in order to acquire satisfaction that these had been applied consistently. It also reviewed the process adopted by the Office for assessing the impact of new International Public Sector Accounting Standards (IPSAS), which would be applicable from 2018, noting that no major impact was foreseen by their application. The Committee was also updated on discussions held at the United Nations Task Force on Accounting Standards in this respect. The Committee was satisfied with the ongoing activities in this area.

External audit scope, plan and approach

9. Based on its review and discussion with the External Auditor, the Committee was satisfied that the scope of the external audit plan was adequate, it was executed to address the risks identified and there was no change in plan during its implementation and hence the approach taken was appropriate. Further, the Committee also reviewed the audit observations and recommendations made during the audit and discussed these with the Office. The IOAC was satisfied with the Office's responses as given although noted there was room to accelerate the implementation process for certain recommendations of the previous external auditor.

10. The Committee held a private session with representatives of the External Auditor to discuss areas of mutual interest. The Committee shall continue to use this valuable mechanism to ensure that any concerns regarding the working relationships between the External Auditor, ILO management and the Office of Internal Audit and Oversight (IAO) can be raised by both parties in an open and frank manner. No matters of concern were raised and we confirm that nothing came to our knowledge which could raise issues relating to their independence, effectiveness or objectivity.

Internal audit scope, plan, resources, performance and independence

11. The IOAC met with the Chief Internal Auditor, including in a private session, during each of its sessions. It reviewed the scope, plan, resources, performance and independence of the function. During its January session the Committee also reviewed the Chief Internal Auditor's draft report to the current session of the Governing Body noting the key findings and messages reported therein.

12. With respect to the approach taken to determine a risk-based audit plan, the Committee found that the IAO had a sound approach to risk analysis. The Committee also noted that additional funding was granted by the Director-General when resource gaps were identified by the IAO during the year.

13. With regard to the performance of the internal audit function, the IOAC noted that delivery of the 2016–17 plan had not progressed as planned. However, the Committee observed that the IAO had continued to outsource some activities to increase capacity especially in areas requiring specialist skills. The Committee welcomed this approach, which enhanced the qualitative attributes of oversight. Further, during the period IAO had focused on high priority audits. The Committee agreed with this approach to focus audit on high-risk

activities but noted as a result of focusing mainly on high-risk activities the delivery plan was recorded at 69 per cent against 100 per cent for last three years which had been exceptionally good. The Committee was informed that the main reasons were the continued increase in allegations requiring investigation that led to internal audit resources being diverted, as well as certain staffing issues, with which the Committee concurs. The Committee encourages the IAO to explore combined assurance options promoting reliance on the work of other internal and external assurance providers in accordance with internal audit standard 2050 as a way to minimize duplication of efforts. Such measures together with a focus on larger strategic audits should assist in improving the delivery of the audit plan.

14. The Committee also noted that an external quality assurance review was due in 2018 to assess compliance with the International Professional Practices Framework of the Institute of Internal Auditors (IIA), for which it encouraged IAO to start the process early. This would also help IAO in developing the continuous improvement plan for the future. It would also assess IAO's performance with respect to the maturity level since the last review five years ago, which would be a helpful tool for the IAO. The Committee had been monitoring the recommendations that were made at that time during the last review and was satisfied with the implementation status. However, the Committee was briefed that certain amendments required in the IAO charter would be initiated after the external quality assessment with which the Committee concurs.

15. The Committee noted that the continuing relatively high referrals of allegations of fraud or other malpractice had imposed an additional workload on the unit. Determining the appropriate level of resources for the investigation unit remained a challenge, as the level depends on the volume and nature of investigations required. The Committee was concerned to note that the increased number of allegations had resulted in an increased backlog. The need for timely investigations was a major concern for the Committee. It recommends the IAO consider other approaches to clear the backlog including additional outsourcing and use of information technology etc. as the delay in the completion process may have other repercussions. The Committee had detailed discussions in this respect and it considers that with the additional support of some US$317,000 approved in the 2018–19 Programme and Budget together with some of additional options mentioned above should result in a reduction in the backlog. The Committee was informed that IAO had been using long-term outsourcing agreements, seeking regional assistance and using IT where appropriate, however it felt that IAO needed to continue expanding these options to reduce the backlog.

> *Recommendation 1 (2018)*
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> *The Committee encourages IAO to consider additional steps to clear the backlog created in the investigation of allegations as timely completion of investigations was critical for the control environment.*

Risk management and internal controls

16. With regard to the implementation of the Enterprise Risk Management (ERM) Framework in the Office, management had continued to integrate it into working practices by expanding awareness, imparting training and responding to managers' queries. The Committee was further briefed about the implementation of a new IT-based risk management module which is expected to facilitate managers' responsibility to make risk management a daily decision-making tool and improve the efficiency of the processes of identifying, managing and mitigating risks. The Committee noted that future trainings need to include use of this tool as well. The development of a formal internal control framework based on the three lines of the defence model had also helped in integrating internal control with risk management and accountability mechanisms. The Committee encourages management to maintain a dialogue within the UN system so that common approaches can be developed in the long term. Further, to accelerate the implementation process it is suggested that along

with solutions that management is creating, some metrics could also be considered for development which should help not only in improving ERM implementation but also accountability and responsibility.

Recommendation 2 (2018)

The Committee recommends management consider developing some metrics and additional approaches to accelerate the implementation process with enhanced accountability and responsibility.

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17. The Committee noted that the incremental approach to the roll-out of the Integrated Resource Information System (IRIS) during the year had continued. The implementation of IRIS throughout the field network is resulting in improved oversight. The Committee also noted that budget limitations continued to impact progress towards full implementation. The Committee was pleased to note that INFOTEC was exploring options for improved cost distribution and supplementary resources to maintain globally required service levels. The Committee noted with satisfaction that users were happy with the level of support and training provided to them which had facilitated the transition to new platforms across the Office.

The Committee received a briefing on the IT strategy and noted that it clearly specifies that "Big data and analytical tools" are a key outcome for the ILO to have the ability to consolidate and process large distributed amounts of data quickly. In the Committee's view these are just starting points and the focus should be on finding solutions and flexibility to use different approaches and expand mobile access while increasing cyber security. The Committee considers that cyber security is a critical enabler of the significant opportunities associated with digital transformation, including the contribution that could be made to improved operations and delivery of the ILO mandate. The Committee intends to pursue this topic during the coming year.

The Committee notes that it has been quite some time since IT performance was assessed using external methodologies such as the COBIT Maturity Model and would encourage INFOTEC to assess its overall performance.

Recommendation 3 (2018)

The Committee encourages INFOTEC to undertake an external assessment of its performance to identify areas for improvement in the department.

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18. The Committee continued to receive briefings relating to the ongoing business process review (BPR). Management informed the Committee that the process adopted had been built on the principles of lean management and that standard-operating procedures were being developed to achieve standardization and harmonization. The Committee noted the progress made by management in tracking the savings identified in the process, implementation of identified initiatives and the development of organizational health index. The Committee was also informed that by June 2018 the BPR process would be extended to one of the regional offices. The Committee encourages management to consider developing benchmarks for regional business activity and the supporting administrative infrastructure to ensure more resources could ultimately be used for making actual impact. The Committee will continue to receive briefings on the status of BPR and monitor the balance between service and accountability in the process.

19. The Committee continued to review the Human Resources (HR) activities of the ILO. The Committee believes that the Office should be setting the standard for HR management in the United Nations System and considers that it is heading in the right direction, although notes that it could move faster in certain areas. From a strategic perspective, as digitization and other similar concepts are changing the workplace and the business models, and as the implementation of IRIS and the BPR progress, the organization will continue to be challenged with new skill requirements while experiencing a reduction in administrative resources. In light of recent studies highlighting the switching of occupational categories as

digitization, automation and advances in artificial intelligence disrupt the workplace, the Committee encourages management to identify such work streams and consider incentivizing staff to take charge of their career and thus become a positive force for change management. This would build on the Committee's previous recommendation that workforce planning with incentives should be provided for staff to assess their skill set, to adjust to changing business needs and to develop a "never stop learning" approach. We consider that the employees should be the drivers of their own careers. The increasing velocity of changes calls for the ILO and each employee to adapt and the current initiatives can only be seen as a starting point. We feel that more rigorous preventive HR planning measures may be initiated to ensure functions fulfil their goals and priorities are not missed due to HR bottlenecks/lack of adaptability in the HR philosophy and approach. While the process of the skill development of the General Service staff continues, it is also recommended that fresh recruitment in this segment needs to be reviewed.

Recommendation 4 (2018)

The Committee encourages management to consider including in employee performance appraisals, incentives to encourage them to build futurist skill sets and thus take charge of their career and become a positive force for change management.

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20. At the informal meeting between the Committee and representatives of the Governing Body in September 2017, the Committee received useful comments relating to the amendments to be proposed in its terms of reference, which were duly incorporated and subsequently approved by the Governing Body at its November session. In order to further improve the productivity of these sessions it was agreed that in future the Committee would share in advance possible agenda points.

21. During the January 2018 meeting at the ILO Regional Office in Lima, the Committee visited three development cooperation project sites; a public sector organization where funding was provided to conduct actuarial studies and for capacity building. The Committee noted with satisfaction the impact created by the ILO with respect to its constituents during this project. The second project was a traditional development cooperation project where the Committee was able to interact with stakeholders and gauge the positive effect of capacity building based on the 5E model. The third project was a factory which had implemented elements of the SCORE methodology. The Committee was pleased to witness the impact created by the ILO in all these projects.

22. The Committee plans to carry out a self-evaluation during its forthcoming September 2018 meeting in order that the new Committee, starting from January 2019, can improve its performance and add value to the governance structure of ILO.

23. The Committee also reviewed the status of implementation of internal audit recommendations. The IT tool developed by the Office was considered to be useful, efficient and user-friendly and had helped reduce average implementation times to 3.6 months. It encouraged the Office to continue targeting improvement in the implementation process.

Prior IOAC recommendations

24. The Committee has also continued to follow-up on implementation of its prior recommendations, and is happy to note that considerable progress has been achieved in their implementation for the year as well. It reports as follows:

Recommendation 1 (2015): That the Office, in consultation with the Governing Body, continues to explore and implement measures that are designed to fully fund the After Service Health Insurance liability over an appropriate period of time

25. The Committee was briefed that at the 329th Session of the Governing Body in March 2017, the Office presented an update on the United Nations inter-agency Working Group on After-Service Health Insurance (ASHI) and the outcome of the work of the ILO Staff Health Insurance Fund Management Committee on cost containment. Based on its consideration of the Governing Body's guidance from the two previous sessions, together with the conclusions of the UN General Assembly, the Office noted that the preference of member States was to continue to finance ASHI through a pay-as-you-go approach. While the Office agreed that the unfunded liability would place financial pressure on future budgets, it was decided that no further proposals on the establishment of an ASHI reserve would be presented. Hence in view of this update the Committee formally closes the recommendation but encourages the Office to continue exploring other options relating to cost reduction, such as third-party administration, review of benefits etc. which might yield additional benefits and options such as synergizing costs among agencies, in particular those based in Geneva with self-administered plans. The Committee also noted that some harmonization of assumptions for calculations is taking place in the UN system which the Committee encourages as a good step.

Recommendation 7 (2015): That the Director-General considers developing metrics that will enable quantitative and qualitative assessments to be made of the effectiveness of outcomes of the administrative services review project

26. The Committee met with DDG/MR at its May and September 2017 meetings and received further updates of the BPR. With regard to the quantitative and qualitative assessments of the effectiveness of the BPR, the Office informed the Committee of the following measures: (a) continuous tracking of the savings reallocated or reinvested; (2) identification of targets and milestones at the end of each BPR wave for follow-up and implementation; (3) regular presentations (every six months) to DDG/MR by the departments subject to BPR on the progress on implementation of identified action points; and (4) pulse check for the Organization Health Index conducted in 2017 with all departments subject to BPR as well as other selected departments repeating the survey to measure progress. The Office believes that these measures constitute a "metrics" for the assessment of the effectiveness of the BPR and therefore considers that this recommendation is fully implemented. The Committee notes these steps taken by management. The Committee also noted that evaluation of the reform project had also taken place in November 2017. The Committee encourages management to also quantify the staff that may become redundant from this process and then plan for any retraining requirements. With this the Committee formally closes this recommendation.

Recommendation 8 (2015): That the Director-General ensures that any future model for administrative services incorporates an appropriate internal governance and internal control framework, particularly for control and assurance functions

27. The Committee met with DDG/MR at its May and September 2017 meetings and further updates of the BPR were provided. The Office had reconfirmed its approach to ensure an adequate level of control and assurance functions in any future administrative services model. Additionally, it was noted that an ILO Internal Control Framework document had been published in January 2018 and a Statement of Internal Control was planned for issuance as part of the 2017 financial statements, both demonstrating the Office's continued focus on

strengthening internal governance and control as well. With this the Committee is satisfied and formally closes this recommendation.

Recommendation 3 (2016): As part of the business process review, the Office should be encouraged to address administrative complexity through standardization and harmonization

28. The Committee met with DDG/MR at its May and September 2017 meetings and further updates on the second and third waves of the BPR were provided. The Committee was informed that, among all of the outcomes and action items identified, standardization and harmonization efforts have been consistently made. The Committee was pleased to note that as part of the BPR, every department was developing standard-operating procedures which should ensure standardization and harmonization and the Committee believes that it should also address administrative complexity. The Committee will continue to monitor the progress of the BPR but with this it formally closes this recommendation.

Recommendation 1 (2017): The Committee encourages the Office to consider providing a concise narrative around key messages for the benefit of its stakeholders in its financial statements

29. The Committee was pleased to note that the quality of the financial report had improved over the years. It was informed that the Office would continue to adapt its financial report to ensure concise and pertinent information was provided to stakeholders in the future. The Committee will review the 2017 Financial Report as well, but formally closes this recommendation.

Recommendation 2 (2017): The Evaluation Office is encouraged to coordinate its work with the External Auditor to avoid any potential duplication of effort

30. The Committee had been informed that the Evaluation Office (EVAL) was mandated to review ILO's overall effectiveness including its results-based management (RBM) system and the external audit activities included a focus on RBM which was closely linked to important elements of EVAL's mandate. While the External Auditor focused more on the RBM process and its design, EVAL's work in this area was concentrated on the results and their effectiveness. Both EVAL and the Office have agreed to more generally continue to work closely with the External Auditor. As the methodology used by both the external auditors and EVAL is similar, the Committee continues to encourage this collaboration and having satisfied that during the 2017 audit plan this exchange had taken place, the Committee formally closes this recommendation.

Recommendation 3 (2017): In the next audit plan, it is recommended that the IAO consider focusing its activities on larger, more strategic audits in line with future risk assessment

31. The Committee noted with satisfaction that the IAO has incorporated this approach in the proposed 2018–19 biennium audit plan, with a reduced number of core assurance audits and more focus on strategic cross-cutting themes. Hence, the Committee closes this recommendation.

Recommendation 4 (2017): The Chief Internal Auditor should report to the Committee at its May 2017 session on the new requirements imposed by IIA standards together with an action plan and implementation status

32. The IAO gave a presentation on the revised IIA standards during May 2017 session of the IOAC and provided the IOAC with updates on the impact of changes on IAO with an implementation plan. An external quality review of the IAO is due to be undertaken in early 2018. The Committee especially encourages the Chief Internal Auditor to consider compliance of standard 2450 of the IIA in this respect. The Committee will keep monitoring the implementation of this recommendation.

Recommendation 5 (2017): The Committee encourages Management to continue to assess the need of having additional channels for voicing ethical concerns across the ILO in order to further strengthen the accountability framework

33. The Committee has been briefed by the Office that it has assessed and will continue to assess and monitor channels for expressing ethical concerns. The existing channels for expressing ethical concerns are those documented in paragraphs 17–20 of the IGDS Number 76 (version 1), "Ethics in the Office", dated 17 June 2009. The Office does not consider that there is a current need for additional channels of communication. As the responsibility of building adequate and effective communication channels lies with management, the Committee closes this recommendation, however it will continue monitoring the overall accountability framework.

Recommendation 6 (2017): The Committee recommends that the Office conduct an assurance mapping exercise to manage the adequate and effective assurance of risks facing the ILO

34. The Committee was informed that the Office's priorities for risk management lie in integrating risk management further into ILO's ways of working and building organizational capacity in the assessment, monitoring and reporting of risk. The Office also agreed that assurance mapping could prove a useful tool in this process, for which it considered that the Internal Control Framework (ICF) and the Risk Catalogue could be seen as first steps towards this end, with which the Committee concurs. Further management considers important that a full assurance mapping exercise would require a level of resources that neither the risk management function nor the Office of Internal Oversight could absorb without significant disruption to the achievement of other priorities. For this reason, the Office proposed to continue using the existing tools to address the Committee's recommendation and not to conduct a fully-fledged assurance mapping exercise. The Committee considers that during the development of the ICF management based on the concept of the three lines of defence which is the cornerstone of assurance mapping hence it is seen as a step in the right direction. Further, management has also done a good job of mapping the policies and directives used in the organization hence considering it as the right steps towards a formal mapping whereby the management identifies its key risks and identifies the mitigating steps taken across the three lines of defence for managing those risks. Hence it closes this recommendation, however encouraging management to continue in this direction which shall not only improve the level of risk management maturity in the organization but also help them to utilize the limited funds more effectively. Emphasizing that the Framework was designed to be a diagnostic tool to aid smarter decision-making, and not a fault-finding exercise, the Committee highlighted that there were a number of clear benefits from using such a model including: it helps (i) to identify responsibility for providing assurance in each area; (ii) where over-assurance or gaps exist; and (iii) where opportunity exists to find operational and financial efficiencies – thus, overall, a smarter allocation of scare resources.

Recommendation 7 (2017): The Committee recommends that
the Information Technology Governance Committee (ITGC)
continue to monitor the cost and time spent for the
implementation of phase II of the IRIS rollout

35. The Committee was briefed on the status of ongoing IT-related projects. The IRIS rollout to the field has been a standing item on the agenda of all Information Technology Governance Committee (ITGC) meetings which the Committee also reviewed. The Committee is pleased to note that the ITGC monitors the implementation of IRIS rollout and makes decisions to mitigate any risks which could potentially result in project delays and thus increased costs. Hence the Committee closes this recommendation as well.

Recommendation 8 (2017): HRD should consider implementing
quantitative and qualitative workforce planning approaches on a
five- to ten-year horizon and explore opportunities to provide
incentives for staff to proactively develop future-proof skill sets

36 Management has informed the Committee that the Employee Profile (EP) was introduced in 2014, plays an instrumental role in workforce planning and skills mapping. It serves as a valuable mechanism to forecast workforce capacity and needs for defined areas of work and specific positions. In this regard the EP supports the Recruitment, Assignment and Mobility Committee (RAMC) – the ILO advisory committee in charge of monitoring recruitment, assignment and placement activities – with workforce metrics. It is also used to facilitate temporary mobility and to provide managers with up-to-date workforce data. The use of the EP will be reinforced through additional functionalities of the new e-recruitment cloud-based platform to be launched in early 2018. Besides promoting compliance and easy to use dashboards, the new e-recruit system will strengthen managed mobility and as a result on-the-job learning and career development and hence considers that 80 per cent implementation to this recommendation has be completed. The Committee shall continue monitoring the implementation during this year as well.

Geneva, 13 February 2018   *(Signed)* Ms Bushra Naz Malik
                                                                                    Chairperson