

**Extract from *The Audit Function in the United Nations System*
(JIU/REP/2010/5, Annex I), Joint Inspection Unit, Geneva 2010**

Summary of audit function in the United Nations system organizations

Org.	Internal/Oversight Audit		External Auditor	Audit/Oversight Committee	
	Title	Oversight functions		Title	Year of establishment
FAO	Office of Inspector General (OIG) - Internal Audit Unit	Audit/ Investigation Inspection	Philippine Commission on Audit (COA)	Audit Committee (AC)	2003
IAEA	Office of Internal Oversight Services	Audit/ Evaluation Investigation	German Supreme Audit Institution	No Audit Committee	N/A
ICAO	Evaluation and Internal Audit Office (EAO)	Audit/ Evaluation Investigation	Court of Accounts (Cours des comptes) of France	Advisory Group on Evaluation and Audit (AGEA)	2008
ILO	Office of Internal Audit and Oversight	Audit/ Inspection/ Investigation	Auditor General of Canada	Independent Oversight Advisory Committee (IOAC)	2008
IMO	Internal Oversight Services (IOS)	Audit/ Evaluation Investigation	Comptroller and Auditor General of India	No Audit Committee	N/A
ITU	Internal Audit Unit (IAU)	Audit/ Inspection/ Investigation	Swiss Federal Audit Office	No Audit Committee	N/A
United Nations	Internal Audit Division (OIOS/IAD)	Audit/ Evaluation/ Inspection/ Investigation	Court of Accounts (Cours des comptes) of France <i>(replaced by UK from July 2010)</i>	Independent Audit Advisory Committee (IAAC)	2005
UNDP	Office of Audit and Investigations (OAI)	Audit/ Investigation	Auditor-General of the Republic of South Africa	Audit Advisory Committee (AAC)	2006
UNESCO	Internal Oversight Service (IOS)	Audit/ Evaluation Investigation	Court of Accounts (Cours des comptes) of France	Oversight Advisory Committee (OAC)	2002
UNFPA	Division for Oversight Services (DOS)	Audit/ Evaluation Investigation	Auditor-General of the Republic of South Africa	Audit Advisory Committee (AAC)	2002
UNHCR	Audit Section (OIOS/IAD - Geneva Office)	Audit	Court of Accounts (Cours des comptes) of France <i>(replaced by UK from July 2010)</i>	Internal Oversight Committee (IOC)	1997
UNICEF	Office of Internal Audit (OIA)	Audit/ Investigation	Chinese National Audit Office (CNAO)	Audit Advisory Committee (AAC)	2006
UNIDO	Office of Internal Oversight Services	Audit/ Investigation Inspection	Auditor General of Pakistan	No Audit Committee	N/A
UNOPS	Internal Audit and Investigations Group (IAIG)	Audit/ Investigation	Auditor-General of the Republic of South Africa	Audit Advisory Committee (AAC)	2007
UNRWA	Department of Internal Oversight Services	Audit/ Evaluation Inspection/ Investigation	Auditor-General of the Republic of South Africa	Advisory Committee on Internal Oversight (ACIO)	2007
UNWTO	No Internal Audit	N/A	Comptroller and Auditor General of India	No Audit Committee	N/A
UPU	Internal Audit	Audit/ Investigation	Swiss Federal Audit Office	Internal Audit Committee	2005
WFP	Inspector General and Oversight Office	Audit/ Inspection/ Investigation	UK National Audit Office <i>(replaced by India from July 2010)</i>	Audit Committee (AC)	1984 <i>(reconstituted with only external members in 2004)</i>
WHO	Office of Internal Oversight Services	Audit/ Evaluation Investigation	Comptroller and Auditor General of India	Independent Expert Oversight Advisory Committee	2009
WIPO	Internal Audit and Oversight Division (IAOD)	Audit/ Evaluation Inspection/ Investigation	Swiss Federal Audit Office	Audit Committee <i>(proposed to be changed to Independent Audit Oversight Committee (IAOC))</i>	2006
WMO	Internal Oversight Office (IOO)	Audit/ Evaluation/ Inspection/ Investigation	UK National Audit Office	Audit Committee (AC)	2003