

## Office of Internal Oversight Services

### *Standard operating procedures for the posting of internal audit reports on OIOS' website*

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This document is for use by OIOS staff. It outlines the procedures and safeguards for the posting of internal audit reports on OIOS' website.

#### **Applicable General Assembly resolutions and Secretary-General's bulletin**

1) OIOS shall be guided by:

- a) General Assembly resolution 67/258, which approved the publishing of audit reports on the website of OIOS, on an experimental basis, by no later than 1 July 2013, until 31 December 2014.
- b) General Assembly document A/66/674, which was OIOS' proposal to the General Assembly on the parameters and modalities for the dissemination and distribution of audit reports.
- c) General Assembly resolution 59/272, which approved the modification or withholding of specific internal audit reports, at the discretion of the Under-Secretary-General for OIOS, when access to them was inappropriate for reasons of confidentiality or due to the risk of violating the due process rights of individuals.
- d) The Secretary-General's bulletin ST/SGB/2007/6 (on information sensitivity, classification and handling) which:
  - i) specifies the types of information that should be deemed sensitive. Examples of such information include:
    - the names of individuals, or information that would permit identification of individuals, for privacy reasons;
    - physical and other security risks related to locations or persons, which could potentially aid and abet any hostile act;
    - details of counter-fraud activities, or reports regarding fraudulent activities, such as those relating to preventive or detective counter-fraud, control or risk management activities, that could potentially be exploited to defraud the Organization; and
    - information concerning control, financial and risk management weaknesses not yet remediated that could potentially be exploited to the detriment of the Organization.
  - ii) requires information or material whose unauthorized disclosure is expected:

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- to cause damage to the work of the United Nations to be classified as 'confidential';
- to cause exceptionally grave damage, or impede the conduct of work of the United Nations, to be classified as 'strictly confidential'; and
- not to cause damage to the work of the United Nations to be 'unclassified'.

#### **Review, classification and distribution of detailed audit results documents and reports**

- 2) Service Chiefs shall continue to ensure that detailed audit results documents and draft reports are distributed to clients with a 'confidential' classification.
- 3) Service Chiefs, in consultation with relevant audit teams, shall request the ASG to clear the use of 'strictly confidential' classifications for detailed audit results documents or draft reports that contain information that is deemed sensitive.
- 4) During the review of final reports:
  - a) Service Chiefs, in consultation with relevant audit teams, shall use the attached 'Service Chief Final Report Review' form to:
    - i) indicate information in the final report that is considered to be sensitive;
    - ii) recommend whether the final report should be unclassified or classified as either 'confidential' or 'strictly confidential'; and
    - iii) recommend whether the final report should be posted in its current form, redacted or withheld.
  - b) The ASG shall review and approve the Service Chief's recommendations regarding sensitive information, report classification, and report redaction or withholding.
- 5) The Administrative Assistant responsible for the dissemination of detailed audit results documents, draft reports or final reports shall ensure that:
  - a) 'confidential' detailed audit results documents, draft reports or final reports are distributed to clients as attachments in emails with the subject line marked as confidential;
  - b) 'strictly confidential' detailed audit results documents, draft reports or final reports are issued as hard copies (each with a bookmark containing the name of the recipient), which are hand carried or couriered to a restricted list of clients; and

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- c) 'unclassified' final reports are issued to clients as email attachments.

#### **Posting to OIOS' website**

- 8) The Special Assistant to the ASG shall redact final reports in accordance with approvals provided by the ASG. The redactions shall be reviewed by the concerned Service Chief and approved by the ASG. The redacted reports will be considered to be 'unclassified'.
- 9) The OUSG Programme Officer shall post on OIOS' website:
  - a) the titles of final audit reports on the day in which the reports are issued to clients;
  - b) unclassified and redacted final audit reports 30 days after their issuance so as to provide senior management (other than those in management to whom the reports were directly issued) and the representatives of Member States the privilege of requesting access prior to public release; and
  - c) quarterly updates of critical and important recommendation implementation rates for each of the final audit reports posted on the website.

#### **Handling queries from the media, public and other queries**

- 10) OIOS staff shall refer to the Special Assistant to the ASG any queries they receive, for example from the media or the general public, relating to audit reports posted on OIOS' website. The Special Assistant will arrange, in consultation with the ASG, for appropriate actions to be taken on these queries.

*(Signed on 19 September 2013)*

David Kanja

Assistant Secretary-General for Internal Oversight Services

**Office of Internal Oversight Services**

*Service Chief Final Report Review Form*

Report title:	
Report number:	

I recommend that the report be classified as:

- strictly confidential;
- confidential; or
- unclassified.

I also recommend that the report be:

- posted in its current form;
- posted in redacted form; or
- withheld from publication.

Sensitive information is contained in the following areas of the report:

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This information is considered sensitive due to:

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Date:	
Signature of Service Chief:	