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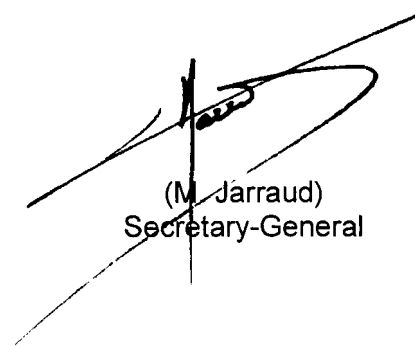
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GENEVA, 10 July 2007

**SERVICE NOTE No. 17/2007**

**CHARTER OF INTERNAL OVERSIGHT OFFICE**

1. Recent years have brought ever-increasing recognition of the importance of a strong oversight function within the United Nations System.
2. Therefore, I decided, with the full support and advice of the Audit Committee, that in recognition of the strategic importance of the internal oversight function provided by the Internal Oversight Office (IOO) in the overall management of the Organization and, consistent with international standards for the professional practice of internal oversight, that a Charter for IOO should be developed and enshrined in the regulatory framework of WMO.
3. The Charter of IOO, attached as an Annex herein, will be incorporated in the Standing Instructions of WMO and supersedes material therein concerning the former internal audit and investigation service (IAIS). The strengthened role of the internal oversight function, first announced in Service Note No. 2/2006, is now emphasized in this Charter.
4. The IOO Charter serves as a tool for keeping the internal oversight function relevant and up-to-date. It summarizes the expectations for IOO, as well as its accountability and reporting mechanisms. With the cooperation of all WMO personnel, I am convinced that the work of IOO will continue to add value to our collective efforts to accomplish the mandate entrusted to us by the Members of the Organization.



(M. Jarraud)  
Secretary-General

## CHARTER

### INTERNAL OVERSIGHT OFFICE (IOO)

#### MISSION AND SCOPE OF WORK

The mission of the Internal Oversight Office (IOO) is to provide independent, objective assurance and consulting services designed to add value and improve WMO's operations. IOO helps the Organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The consolidated internal oversight mechanism provided by IOO covers internal audit, investigations, inspections, evaluations, monitoring, and other management support to strengthen the functioning of WMO. IOO seeks to determine whether WMO's network of risk management, control, and governance processes, as designed and represented by the Secretary-General, is adequate and functioning in a manner to ensure that, in compliance with the financial regulations:

- Risks are appropriately identified and managed;
- Interaction with the various governance groups within the Secretariat occurs as needed;
- Significant financial, managerial, and operating information is timely, complete and accurate;
- Secretariat staff's actions are in compliance with WMO policies, standards, procedures, and applicable laws and regulations;
- Resources are used economically, effectively, and efficiently, and adequately protected;
- Programmes, plans, objectives and results are achieved;
- Lessons are learned, disseminated and fed back into subsequent policy development, programme and project planning;
- Quality and continuous improvement are fostered in WMO's control process; and
- Significant legislative or regulatory issues impacting WMO are recognized and addressed properly.

Opportunities for improving management control and cost savings may be identified during internal oversight work. They will be communicated to the appropriate level of management, as deemed necessary.

The monitoring and evaluation functions are now an integral part of the internal oversight services provided by IOO, in addition of internal auditing, performance (value-for-money) audits, inspections and investigations. In providing advisory services, IOO seeks to add value by improving WMO's programme efficiency, delivery and operations.

Internal oversight work shall apply to all accounts, programmes and projects under the responsibility of the Secretary-General. All systems, processes, operations, functions and activities within the WMO Secretariat are subject to IOO's review, evaluation and oversight.

## **ACCOUNTABILITY AND INDEPENDENCE**

The Director/IOO, in the discharge of his/her duties, shall be accountable to the Secretary-General and the WMO Audit Committee ("the Audit Committee") to:

- Provide annually an assessment on the adequacy and effectiveness of the Secretariat's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work;
- Report significant issues related to the processes for controlling the activities of the WMO Secretariat, including potential improvements to such processes;
- Provide information periodically on the status and results of the annual Plan of Work of IOO and the sufficiency of IOO resources; and
- Coordinate with and provide oversight of other control and monitoring functions (risk management, compliance, security, legal, ethics, environmental, external audit).

To provide for the independence of IOO, its personnel report to the Director/IOO, who reports administratively and functionally to the Secretary-General. IOO will include as part of its reports to the Secretary-General and the Audit Committee a regular report on IOO personnel.

To support the operational independence of IOO, the allocation of resources to IOO shall be clearly identified in the budget proposal.

In order to preserve independence so that IOO staff can carry out internal oversight work objectively and render impartial judgments, IOO staff shall have no managerial authority over, or responsibility for, any of the activities they audit, investigate, or evaluate and shall not perform any other operational functions for WMO. The Director/IOO and staff of IOO are therefore not authorized to:

- Perform any operational duties for WMO or its affiliates;
- Initiate or approve accounting transactions external to IOO; and
- Direct the activities of any WMO staff not officially supervised by IOO.

## **RESPONSIBILITY**

The Director/IOO has responsibility to:

- Develop a flexible annual Plan of Work using appropriate risk-based methodology, which takes into account any risks or control concerns identified by management, the Secretary-General and governing/oversight bodies, and submit that Plan to the Secretary-General for review and approval;
- Implement the annual Plan of Work, as approved, including, and as appropriate, any special tasks or projects requested by the Secretary-General, management and the Audit Committee, i.e., work not previously scheduled in the Plan;
- Maintain a professional internal oversight staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter;
- Establish a quality assurance programme by which the Director/IOO assures the operation of internal oversight activities, and in particular, its internal auditing and evaluation services;

- Perform consulting services, beyond internal auditing's assurance services, to assist management in meeting its objectives. Examples may include facilitation, process design, training, and advisory services;
- Evaluate and assess, as requested, significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion;
- Investigate all allegations or presumptions of fraud, waste, mismanagement or misconduct, or significant suspected fraudulent activities within WMO and notify the Secretary-General, appropriate WMO management and the Audit Committee of the results;
- Coordinate or support work under the framework on programme evaluation;
- Consider the scope of work of the External Auditor and other oversight bodies, as appropriate, for the purpose of providing optimal internal oversight coverage to WMO at a reasonable overall cost; and
- Liaise and fully cooperate with the internal audit and, more generally, oversight services of the United Nations System and represent WMO in the relevant interagency meetings.

## **AUTHORITY**

The Director/IOO and staff of IOO, as instructed by the Director/IOO, are authorized to:

- Have unrestricted, full, free and prompt access to all records, property, premises, personnel (holding any WMO contractual status), and functions within the WMO Secretariat which, in the opinion of IOO, are relevant to the subject matter under review;
- Communicate directly with all levels of staff and management in order to discharge its responsibilities. The Director/IOO shall be advised of any breakdown of WMO's risk management, control and governance processes;
- Receive directly from individual staff members complaints or information concerning the possible existence of fraud, waste, mismanagement or misconduct, or other irregular activities and practices relevant to the mandate of IOO. Confidentiality shall be respected at all times and no reprisals shall be taken against staff members providing such information, unless it is determined that this was willfully provided with the knowledge that it was false or with intent to misinform. (This shall also take into account any whistle-blowing protection rights afforded to staff through a WMO policy.);
- Have full and free access to the Audit Committee;
- Allocate resources within allocated budget, set frequencies, select subjects, determine scopes of work, and apply the techniques required to accomplish IOO objectives; and
- Obtain the necessary assistance of personnel in units of the WMO Secretariat where IOO performs internal oversight work, in consultation with the responsible management, as well as other specialized services from within or outside the Organization.

## **REPORTING**

IOO shall report the results of its work and make recommendations to the Secretary-General with a copy to responsible managers for action and the External Auditor. At the request of the Director/IOO,

any such report shall be submitted to the Executive Council together with the Secretary-General's comments thereon.

IOO reports shall include the comments of the managers concerned, as well as an action plan proposed by the responsible managers to address observations and recommendations in the reports. Management responses should include complete information on actions taken in regard to each oversight recommendation. These responses should be forwarded to the Director/IOO, who will periodically follow-up on implementation according to an appropriate protocol.

The Secretary-General is responsible for ensuring that oversight recommendations are responded to and implemented, as appropriate. This should include, but is not limited to recommendations issued by IOO and the External Auditor.

IOO shall issue internal oversight communications to the concerned managers for matters of a routine nature, which do not necessitate formal reporting. Record of these communications shall be made available to the External Auditor upon demand.

IOO shall issue periodic reports to the Secretary-General and the Audit Committee summarizing results of IOO activities. IOO shall keep the Secretary-General and the Audit Committee informed of emerging trends and successful practices in internal auditing, investigations, inspections, evaluation and monitoring activities. These reports should also provide a list of significant measurement goals for IOO and results.

The Audit Committee shall have access to IOO work and its reports, as well as access for discussions with IOO. General reports of the Director/IOO could be submitted either through the Secretary-General or to the Secretary-General and the Audit Committee simultaneously. In either case, the Secretary-General will submit his own comments to the Audit Committee on the IOO reports.

An annual accountability report shall be provided by the Director/IOO to the Secretary-General summarizing significant oversight findings, recommendations and actions taken in response; and including a status report on the internal control environment of WMO. This annual accountability report should be made available unchanged by the Secretary-General, and with the Secretary-General's comments, to the Executive Council and to the Congress in years when it is in session.

#### **AMENDMENT OF IOO CHARTER**

The Director/IOO is responsible for applying this Charter and for keeping it up-to-date. Amendment of this Charter is subject to the approval of the Secretary-General after taking advice from the Audit Committee.

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