



Geneva, 10 September 2024

SERVICE ORDER No. 24/09

(This Service Order abrogates and replaces Service Order 13/09 of 27 June 2013)

Adoption of the ITU Internal Oversight Charter and Clarification of Procedures for Intake and Preliminary Assessments of Misconduct Complaints

1. This Service Order announces the adoption of the ITU Internal Oversight Charter (the “Charter”, attached hereto as Annex 1) by the ITU Council at its 2024 annual session and clarifies procedures for the intake and preliminary reviews of misconduct complaints, to ensure alignment with the Charter’s provisions.
2. The Charter, appended hereto, establishes the purpose, scope, definitions, independence, authority, applicable standards and responsibilities of the Oversight Unit’s (OU) functions related to internal audit, investigations, and evaluations.
3. Specifically, paragraphs 10 to 12 of the Charter outline the scope of the Oversight Unit’s investigation function, stating: “[i]n the course of its formal fact-finding to examine allegations of, or information concerning, misconduct involving ITU personnel, the investigation function of the OU is concerned with: a) All investigations and related activities (in-take, preliminary assessment, and the decision to open an investigation), irrespective of the type of misconduct, with the exception of retaliation which follows the procedure as per the ITU whistleblower policy”.
4. Correspondingly, effective from the date of the adoption of the Charter by ITU Council (i.e., 14 June 2024), and subject to paragraphs 26 and 27 of the Charter:
 - i. all reports of suspected misconduct, except retaliation, are to be submitted to the Oversight Unit at: ituhotline@proton.me;
 - ii. all reports alleging retaliation are to be submitted to the Ethics Office at: HelplineITU@protonmail.com.
5. The provisions of this Service Order and the Charter prevail to the extent that they modify procedures for the intake of misconduct complaints which are found in the following Service Orders:
 - Service Order No. 22/03 (“ITU Policy Addressing Harassment, including Sexual Harassment, Abuse of Authority, and Discrimination”);
 - Service Order No. 20/06 (“Policy and Protection for Reporting Misconduct (Whistleblowing)”);
 - Service Order No. 19/10 (“ITU Investigation Guidelines”);

- Service Order No. 19/09 ("Policy against Fraud, Corruption and Other Proscribed Practices).

6. Pending a comprehensive review and subsequent re-issuance of the Service Orders listed above, any provisions within the aforementioned Service Orders that contradict the Charter or this Service Order are hereby superseded by paragraphs 4 and 5 above. All other provisions of the aforementioned Service Orders not in contradiction with this Service Order or the Charter remain in full force and effect until their eventual update.

Doreen Bogdan-Martin

Secretary-General

Annex 1

ITU Internal Oversight Charter

I Mission and purpose

1. The creation of the Oversight Unit (OU) was endorsed by the ITU Council at its 2023 session (by adoption of Document [C23/104\(Rev.1\)](#)). Taking into account the Financial Regulation 29, the ITU Accountability framework and Resolution 162, *Independent management advisory committee* (Bucharest, 2022), the Oversight charter sets forth the purpose, scope, definitions, independence, authority, responsibilities, and applicable standards of the three oversight functions of the Oversight Unit: internal audit, investigations and evaluation (3rd Line of the Three Lines model¹).
2. The mission of the OU is to provide independent and objective audit, investigation and evaluation services designed to add value and improve the Organization's operations and to enhance the integrity and reputation of the Organization across the whole ITU. The OU assists -in an independent manner- the ITU Secretary-General in the fulfilment of management, oversight and integrity responsibilities. The OU respects the federal structure of the ITU as enshrined in the Constitution and Convention and works with the three Bureaux in a cooperative manner. The OU is headed by a Chief of Oversight.

II Scope of Work

3. All ITU systems, processes, operations, functions, and activities as well as funds made available to grantee institutions are subject to OU review and oversight. This encompasses the three Bureaux of ITU, the Regional, Area and liaison offices and the General Secretariat.
4. The OU performs 3rd Line internal oversight. Only personnel assigned by the Secretary-General to the OU will be referred to as internal oversight officers. The Chief of Oversight and all internal oversight officers shall exercise their functions in compliance with the conduct provisions and generally accepted oversight standards further referred to in this Charter.

III Definitions and standards

5. In accordance with the definition adopted by the Institute of Internal Auditors (IIA), internal auditing is an independent, objective assurance and advisory activity designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The ITU internal audit function shall be carried out in adherence (i) to the mandatory elements of the IIA's Global Internal Audit Standards (GIAS) and relevant practices promulgated by the Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and

¹ The Institute of Internal Auditors' Three Lines Model (three-lines-model-updated-english.pdf - theiia.org).

Associated Intergovernmental Organizations (RIAS) and (ii) to the OU policies, standards, and guidelines.

6. An investigation is a formal fact-finding inquiry to examine allegations of, or information concerning, misconduct or other wrongdoing (hereinafter “misconduct”) involving ITU personnel in order to determine (i) whether they have occurred and if so, (ii) the person or persons responsible. Investigations may also examine alleged misconduct by other persons, parties or entities, deemed to be detrimental to ITU. Investigations in ITU shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with the ITU Guidelines for Investigations, any other applicable administrative provisions including OU policies, standards and guidelines as well as relevant practices promulgated by the Representatives of Investigations Services of the United Nations (UNRIS).
7. An evaluation is a systematic, objective and impartial assessment of an on-going or completed project, program or policy, its design, implementation and results. The aim is to determine the relevance and fulfilment of objectives, its efficiency, effectiveness, impact and sustainability. An evaluation contributes to learning and accountability and provides credible, evidence-based information, enabling the incorporation of findings and recommendations into the decision-making processes of ITU. OU performs the evaluation function in a cooperative manner with the three Bureaux. Evaluations in ITU shall be carried out in accordance with the norms and standards of the United Nations Evaluation Group (UNEG) as well as with the ITU internally applicable evaluation policy, guidelines and other related rules and procedures.

a. Internal Audit function

8. Whilst serving as an independent, objective assurance and advisory activity designed to add value and improve the operations of the Organization, Internal Audit will adopt a risk-based planning approach to provide reasonable assurance that:
 - a) Risks are appropriately identified, managed and adequately tracked in the ITU risk management framework.
 - b) Best practices of COSO² components (control environment, risk assessment, control activities, information and communication, and monitoring) are implemented and complied with.
 - c) Significant financial, managerial, programmatic and operating information is accurate, reliable, and timely.
 - d) Activities and transactions, financial and non-financial, comply with the governing purpose, regulations, rules, or other relevant financial or administrative directives of ITU.
 - e) Resources are acquired economically, used efficiently and effectively, and adequately safeguarded; and

² The Control Framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) was introduced in 1992 and has since been accepted worldwide for its comprehensiveness, effectiveness, and universal principles of strong internal controls.

- f) Measures and procedures for waste and fraud awareness & prevention are adequate.
- 9. The OU shall conduct its internal audits based on a flexible annual audit plan, developed using risk-based methodology, including risks or control concerns identified by management and by the ITU Council. The general scope of this plan shall be determined by the Chief of Oversight, in consultation with the Secretary-General, the Deputy Secretary-General and the Directors of the Bureaux. Prior to the commencing of the year, the internal audit plan shall be submitted to the Independent Management Advisory Committee (IMAC) for review and to the Secretary-General for final approval.

b. Investigation function

- 10. In the course of its formal fact-finding to examine allegations of, or information concerning, misconduct involving ITU personnel, the investigation function of the OU is concerned with:
 - a) All investigations and related activities (in-take, preliminary assessment, and the decision to open an investigation), irrespective of the type of misconduct, with the exception of retaliation which follows the procedure as per the ITU whistleblower policy.
 - b) Maintaining an effective system for the in-take, recording and management of all cases in a confidential central data repository within the OU.
 - c) Deciding to open and conducting preliminary assessments of received case reports in order to determine if there are credible allegations of misconduct.
 - d) Deciding to open and conducting investigations into allegations of misconduct by ITU personnel including fraud, theft and embezzlement, corruption, sexual harassment, sexual exploitation and abuse, discrimination, workplace harassment and abuse of authority, retaliation against whistle-blowers, abuse of privileges and immunities, and any other conduct not in conformity with the ITU Code of Conduct and the Standards of Conduct of the International Civil Service.
 - e) Deciding to open and conducting investigations into allegations of fraud and other sanctionable action involving ITU implementing partners, vendors and other third parties.
 - f) Upon direction from the Secretary-General, undertaking proactive integrity reviews in high-risk areas that are susceptible to fraud corruption and other illicit action.
- 11. The investigation function contributes to the prevention, detection and deterrence of misconduct, including fraud, waste, sexual misconduct and all forms of abuse. The investigation is administrative in nature and not a criminal investigation. It does not make a determination about whether the established facts legally amount to criminal misconduct.
- 12. The OU shall provide limited need-to-know information on started investigations and report the results of its investigation work to the Secretary-General, and through the OU's annual summary report to the ITU Council. The OU shall also report to the ITU Council, to the Secretary-General and/or other Elected Officials on weaknesses in controls and processes, deficiencies in regulatory frameworks or other opportunities

for improvement identified in the course of its investigations. The OU will make recommendations to the relevant managers for addressing those weaknesses. The OU reports to every IMAC meeting on the investigation activity.

c. Evaluation function

13. The work of the Evaluation function involves:
 - a) Designing, preparing and carrying out programmatic and thematic evaluations on cross-cutting themes.
 - b) Acting as Evaluation manager for external evaluations to be carried out on specific projects/programmes as requested by donors, cooperating entities, etc. It includes, but is not limited to, supporting Project/programme managers to improve evaluability by properly using Theories of change, and developing the Terms of reference for external evaluators.
 - c) Making recommendations on preventive or corrective measures derived from the OU's evaluation findings.
 - d) Following up the implementation of evaluation recommendations that were made by the OU to managers.
 - e) Developing and reviewing normative evaluation methodologies that improve the quality and pertinence of the evaluation function within ITU.
 - f) Providing guidance, technical support and training to ITU personnel involved in monitoring and evaluation activities throughout the Organization.
 - g) Assessing whether projects, programmes, plans, and objectives are achieved and contribute to sustainable results; and
 - h) Promoting of a culture of evidence-based decision-making, and as a result, strengthened monitoring and evaluation systems and practices.
14. The primary purposes of evaluation are to inform decision-making, improve performance, and ensure accountability and transparency.
15. The OU shall conduct its evaluations based on a two-year evaluation plan, developed using selection criteria as per the ITU internally applicable evaluation policy, guidelines and other related rules and procedures. The two-year plan shall be determined by the Chief of Oversight, in consultation with the Secretary-General, the Deputy Secretary-General, the Directors of the Bureaux and the Chiefs of the General Secretariat Departments. Prior to the commencing of the two-year period, the evaluation plan shall be submitted to the Secretary-General and IMAC for review and to the ITU Council for consideration and necessary action, as appropriate.

d. Other Services

16. The Chief of Oversight, or his/her designee, may assist in negotiations concerning draft agreements involving ITU and provide input regarding ITU's obligations related to internal audit, investigations and evaluations in related forums reflecting the Organization's interests.
17. The OU may provide advisory services to ITU management to the extent that OU's independence and objectivity are not compromised. Such provision is based on OU's knowledge of governance, risk management and controls, and of OU activities. The

OU may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process.

18. The OU shall undertake advisory services in conformance with relevant professional standards and should remain within the scope of the OU's mandate.

IV Independence

19. The Chief of Oversight has direct access to the Chairperson of Council, the External Auditor and the Chairperson of IMAC, and will include in the OU's annual summary report an explicit and comprehensive statement of independence, covering factors that limit the independence and the effectiveness of the OU's work. The Chief of Oversight will also confirm compliance with the internationally accepted and applicable oversight standards and has unrestricted reporting access to the Council and the IMAC.
20. The Chief of Oversight reports administratively to the Secretary-General and is accountable to the Secretary-General for the management of the Oversight Unit without prejudice to functional and operational independence in discharging the OU's responsibility under this charter.
21. The Oversight Unit enjoys functional and operational independence in performing its duties. The Chief of Oversight, in performing his or her functional and operational duties, in fulfilment of the Oversight Unit's mandate, shall also report on its actions to the Council and IMAC. These actions include the selection, scope, procedures, frequency and timing of the OU's activities, access to records and reporting on results. To provide for the independence of the Unit, its personnel reports to the Chief of Oversight.
22. The OU shall be provided with the necessary resources, including appropriately trained and experienced professionals, to fulfil its responsibilities under this Charter and maintain its independence. The resources allocated to the OU shall be approved by the Secretary-General based on the request submitted by the Chief of Oversight in accordance with the strategy and annual work plan of the OU, and in consultation with the IMAC, as necessary. The Chief of Oversight has managerial responsibility and control over the human and financial resources of the Unit, while abiding by the ITU regulations and rules.
23. In the exercise of the OU's duties, the Chief of Oversight takes advice from IMAC, which shall provide input into the annual performance exercise. With input by the IMAC on the selection process and after consultation with the Council Chair, the Secretary-General shall appoint the Chief of Oversight for a 5-year fixed-term contract with no possibility of extension. On completion of the fixed-term contract, the Chief of Oversight is not eligible for any appointment to another position within ITU. IMAC's annual report to Council will reflect its input alongside the consultation with the Council Chair in the selection process of the Chief of Oversight, while duly respecting confidentiality and privacy.
24. The Chief and personnel of the OU shall abide by the ITU applicable Code of Ethics/Conduct and shall at all times maintain and safeguard their independence, objectivity and professionalism in fulfilling their responsibilities. The Chief and personnel of the OU shall avoid situations of conflict of interest, or which may

otherwise impair their judgment, in relation to the responsibilities assigned to them. In line with the applicable standards for audits, investigations and evaluations, OU staff members shall annually file a statement of their objectivity and independence. The Chief of Oversight and OU personnel must declare to the Secretary-General or the Ethics Officer any conflict of interests or impairment that may affect their participation in oversight activities and accordingly discharge themselves from such participation. This declaration shall include a financial disclosure. Both declaration and deconfliction must be documented. The Chief of Oversight shall bring any impairment to OU's independence, objectivity, and professionalism to the attention of IMAC.

25. In order to preserve independence so that they can carry out audit work objectively and render impartial judgments, the personnel of the OU 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 ITU.
26. Allegations of misconduct against the Chief or personnel of the OU shall not be investigated by the OU. Any such allegations requiring an investigation shall be referred to the Secretary-General, who shall seek advice from the IMAC. The IMAC shall establish appropriate detailed referral procedures for the independent preliminary review of the allegation(s) and as required, an independent investigation mechanism.
27. Allegations of misconduct against the Secretary-General and the other Elected Officials shall not be investigated by the OU. Such allegations should be reported to the Chairperson of the Council and to the Chairperson of the IMAC. OU will develop the appropriate detailed referral procedures for the independent preliminary review of the allegation(s) and as required, an independent investigation mechanism. These procedures will be based on UN best practice, reviewed by IMAC and submitted to the ITU Council for consideration and action, if any.

V Authority

28. In carrying out their activities and responsibilities, and with strict accountability for confidentiality and safeguarding records and information in line with relevant ITU rules, policies, and guidelines, the OU shall have full, free and prompt access to all records, property, personnel, operations and functions within the Organization that in the OU's opinion are relevant to the subject matter under review.
29. ITU personnel at all levels are required, within the applicable due process framework, to cooperate fully with the OU and to promptly make available any relevant material or information (stored electronically or otherwise) requested by OU personnel during the course of authorized audits, investigations and evaluations. The Secretary-General will guarantee the right of all ITU personnel to communicate any information confidentially and without fear of reprisal.
30. The OU shall also be allowed access by vendors, implementing partners, and/or other contracted third parties, to the records, property, personnel, documents and information pertaining to their contractual relationship with ITU, which the OU considers to be pertinent to its work, subject to appropriate terms and conditions being included in their contractual agreements with ITU.

31. The OU shall respect the confidential nature of information and shall use such information with discretion and only insofar as it is relevant to conclude on its oversight work.

VI Responsibility

32. The Unit, under the authority of Chief of Oversight, is responsible for:
 - a) Developing the respective oversight plans (annual or two-yearly) using a risk-based or other adequate methodology, including risks or control concerns identified by management, and submitting the plan to the IMAC for review and the Secretary-General for approval and the evaluation plan to the ITU Council for consideration and action, as appropriate.
 - b) Performing audits, investigations, evaluations and other oversight work with due professional care and in accordance with accepted professional auditing, investigative and evaluation standards.
 - c) Reporting results of its work and making recommendations to the Secretary-General and/or to other Elected Officials as well as other manager(s) responsible for action:
 - 1) Audit and evaluation reports shall also be shared with the External Auditor and the IMAC.
 - 2) Results of its investigation work shall be reported to the Secretary-General, who will assess the investigation reports for further action, and/or to other Elected Officials whilst recommendations for addressing weaknesses identified in the course of investigations will be made to the relevant managers for action(s) with due regards for confidentiality and on a need-to-know basis.
 - 3) The disclosure of reports to parties outside of ITU is regulated by the Organization's information/document access policy with due consideration of confidentiality.
 - d) Conducting adequate follow-up on its recommendations to determine whether effective action has been taken by management and within a reasonable time. The Chief of Oversight shall periodically report on situations where adequate, timely corrective action has not been implemented.
 - e) Submitting an OU's annual summary report to the Secretary-General with a copy to the External Auditor and the IMAC. The report shall be submitted to the ITU Council, together with comments by the Secretary-General, for its consideration and action, if necessary. The report shall include:
 - 1) information on complaints and investigations (number, type and nature of misconduct as well as trends).
 - 2) progress on the evaluation plan, findings and recommendations (including follow-up statuses of these)
 - 3) information on internal audits, including their orientation, scope and significant findings.
 - 4) suitability of OU's resources to address the portfolio of assignments.

- 5) information concerning any significant management decision which in the view of the Chief of Oversight constitutes a serious risk for the ITU.
 - 6) a description of high priority internal oversight recommendations made by the Chief of Oversight during the reporting period.
 - 7) a summary of any instance where the oversight unit's access to records, personnel and premises was restricted.
 - 8) a confirmation of the organizational independence of the internal oversight function and information on the scope of the internal oversight activities and the adequacy of resources for the purposes intended.
 - 9) depending on the circumstances, an overview of the annual risk-based audit plan with an explanation as how risks were assessed in the development of the plan and how budgetary resources were apportioned to address the risks identified.
- f) Coordinating oversight activities by cooperating with the External Auditor, the ITU Officials responsible for risk management, the Ethics Office and any other "Second Line" function, as appropriate, with a view of ensuring effective oversight coverage and to minimize duplication of efforts, with due regard for each party's responsibilities.
 - g) Maintaining and strengthening OU's technical competence and professional standing through the selection and maintenance of a cadre of personnel with adequate skills, experience and qualifications, the provision of adequate professional training to its personnel and the development of an internal quality assurance programme, including the setting of key performance indicators.
 - h) Ensuring that independent assessments of OU activities are periodically and at least every five years, conducted, as required by and in conformance with the generally accepted international standards for the three oversight functions within the OU. The Chief of Oversight should communicate on the results on these assessments to the Secretary-General, to the IMAC and to the ITU Council.
 - i) Cooperating with the Internal Audit, Investigation and Evaluation functions of other United Nations system organizations or Partner entities, the OU shall initiate and/or participate in joint audits/evaluations of inter-agency activities, and/or investigations as relevant to the Organization's interest. The Unit will act as a single point of contact to manage interaction with three significant professional networks in the United Nations system: (1) the Representatives of Internal Audit Services of the United Nations system organizations (UN-RIAS); (2) the United Nations Representatives of Investigative Services (UN-RIS); and (3) the United Nations Evaluation Group (UNEVAL). This arrangement is expected to foster the advancement and exchange of oversight-related practices and experiences.
33. The OU shall be responsible for informing promptly the Secretary-General of any reputational and financial risk affecting ITU or foreseen in the context of investigative activities. As per Article 28, paragraph 9 of the ITU Financial Regulations, the Secretary-General informs the External Auditor of cases of fraud or suspected fraud. The Chief of Oversight will also inform IMAC, in writing, as soon as the OU has established credible allegations that may involve a potential financial exposure for

ITU. The Chief of Oversight shall make herself/himself available to provide additional information to the IMAC on a confidential basis.

VII Revision of the Charter

34. This Charter shall be reviewed every five years or more often, if required. The OU will conduct the review of the charter and propose revisions, if any, to the Secretary-General and to the IMAC for their review. The Secretary-General shall subsequently submit the proposed revisions to the ITU Council for adoption.
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