OIOS
Office of Internal Oversight Services

LIST OF
KEY OVERSIGHT TERMS

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Version 1.0

Preface

I am pleased to present this first version of the "List of Key Oversight Terms" used by OIOS. This document, pursuant to the General Assembly Resolution 64/263, compiles and defines the key oversight terms used in OIOS activities.

The list is the result of a comprehensive consultation within OIOS and also with other stakeholders. I would like to acknowledge the professional inputs from OIOS staff in preparing the document. I am particularly grateful for the insightful inputs from Office of Legal Affairs and the Department of Management, as well as from the Board of Auditors, Joint Inspection Unit, and Independent Audit Advisory Committee.

This list should help facilitate better communication between OIOS and all stakeholders. Nevertheless, in order to keep abreast of the latest developments in oversight activities, on-going review and update of the list and the definitions will be necessary. Feedback from all stakeholders will be most welcome.

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Section I – General Terms

Key Term	Definition
Abuse of Authority	The improper use of a position of influence, power or authority against another person. This is particularly serious when a person uses his or her influence, power or authority to improperly influence the career or employment conditions of another, including, but not limited to, appointment, assignment, contract renewal, performance evaluation or promotion. Abuse of Authority may also include conduct that creates a hostile or offensive work environment which includes, but is not limited to, the use of intimidation, threats, blackmail or coercion. Discrimination and Harassment, including Sexual Harassment, are particularly serious when accompanied by Abuse of Authority.
Accountability	The obligation of the Secretariat and its staff members to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception. Accountability includes achieving objectives and high-quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations.
Best Practice	A technique or methodology that, through experience and research, has proven to reliably lead to desired results in a given situation and that may have applicability elsewhere.
Economical	The prudent and thrifty management, acquisition, and use of resources, using the minimum of time or resources necessary for effectiveness.

Effectiveness	The extent to which expected accomplishments are achieved. In broader term, it refers to the extent to which an intervention's objectives were achieved or are expected to be achieved, taking into account their relative importance.
Efficiency	Measurement of how well inputs are converted into outputs. In broader term, it refers a measure of how economically inputs (funds, expertise, time etc) are converted to results (i.e. outputs, outcomes and impact).
Enterprise Risk Management (ERM)	The process of coordinated activities designed to direct and control an organization with regard to risk and the effect of uncertainty on objectives. It is affected by governing bodies, management and other personnel, and applied in strategy-setting throughout the Organization. Internal control is an integral part of enterprise risk management.
Evidence	The information presented to support a finding, an assertion or a conclusion that is sufficient, competent, and relevant.
Excess expenditure	Cost incurred beyond what is necessary.
Fraud	Any illegal act characterized by deceit, concealment, or violation of trust to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage.
Independence	The freedom from conditions that threaten the ability of the oversight activity to carry out its oversight responsibilities in an unbiased manner. In this regard, , OIOS shall have the authority to initiate, carry out and report on any action which it considers necessary to fulfil its responsibilities with regard to monitoring, internal audit, inspection and evaluation and investigations, as set forth in the GA resolution 48/218 B.
Lessons Learned	The knowledge or understanding gained from the implementation of a programme, subprogramme or project that is likely to be helpful in modifying and improving programme performance in the future. This knowledge is intentionally collected with the purpose of using it in the future and it includes both positive and negative lessons.

Loss	A usually unintended removal of, or decrease in, the value of an asset or resource.
Objectivity	An unbiased mental attitude that requires OIOS staff to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that OIOS staff do not subordinate their judgment on oversight matters to others.
Recovery	Amounts recovered as a result of OIOS intervention (implementation of recommendation with financial implication), for which receipt of funds is confirmed.

Section II – Internal Audit

Key Term	Definition
Audit Scope	The specific activities and the aspects thereof that will be covered by an audit. Audit scope defines the boundaries of the audit which may be described as geographical, organizational, functional or intervallic (time period); and the business or control objectives to be covered by the audit.
Audit Trail	The records of all sequential stages of a transaction or process that allow verification of every pertinent decision and action taken from beginning to end. An audit trail may be paper-based or electronic or a combination of both.
Business Objective	The defined goal, purpose or target for a process, activity, function, programme or entity.
Compliance	Adherence to policies, plans, procedures, laws, regulations, contracts, or other requirements.
Consulting Services	Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation, and training.

Control	Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.
Control Environment	The attitude and actions of management of the organization regarding the significance of control within the organization. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes the following elements: 1. Integrity and ethical values 2. Management's philosophy and operating style 3. Organisational structure 4. Assignment of authority and responsibility 5. Human resource policies and practices 6. Competence of personnel
Control Objectives	The aim or purpose a particular aspect of controls. Control objectives relate to the risks that controls seek to mitigate.
Control Processes	The policies, procedures (both manual and automated), and activities that are part of a control framework, designed and operated to ensure that risks are contained within the level that an organization is willing to accept.
Control Self-Assessment	Technique used to assess risk and control strength and weaknesses against a Control Framework. The "self" assessment refers to the involvement of management and staff in the assessment process.
Engagement Objectives	Broad statements developed by internal auditors that define intended engagement accomplishments.
Engagement Opinion	The rating, conclusion, and/or other description of results of an individual internal audit engagement, relating to those aspects within the objectives and scope of the engagement. OIOS uses three types of ratings for opinion, i.e.: 1. *Satisfactory Rating* – governance, risk management, and internal control processes are adequately designed and operating effectively to provide reasonable assurance regarding the achievement of control or business objectives

	under review.
	2. ***Partially-Satisfactory Rating -*** important deficiencies exist in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review. 3. ***Unsatisfactory Rating -*** one or more significant and/or pervasive deficiencies exists in governance, risk management or internal control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.
Governance	The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.
Inherent risk	The risk to an entity in the absence of any actions management might take to alter either the risk's likelihood or impact.
Internal Auditing	An independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Key Controls	Those controls necessary to manage risks associated with critical business objectives.
Performance Audit	An independent examination of the efficiency and effectiveness of government undertakings, programs or organizations, with due regard to economy, and the aim of leading to improvements.
Recommendation (Audit)	Proposal for action to be taken to correct or prevent deficiencies or weaknesses identified through an audit. Recommendations are substantiated by audit results, linked to conclusions, and indicate the parties responsible for implementing the recommended actions. OIOS classifies its recommendations as follows: 1. ***Critical*** - Recommendation that addresses significant and/or pervasive deficiency or weakness in governance, risk management or internal control processes such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under

	review. 2. *Important* - A recommendation that addresses reportable deficiency or weakness in governance, risk management or internal control processes such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review. 3. *Opportunity for Improvement* – Suggestions that do not meet the criteria of either critical or important recommendations, but rather presents opportunities for improvement in governance, risk management or internal control processes to be considered for implementation at the discretion of management.
Residual Risk	The remaining risk after management takes action to alter the risk's likelihood or impact.
Risk	The effect of uncertainty on objectives (ERM policy). In broader term, the possibility of an event occurring that would affect the achievement of objectives. Risk is measured in terms of impact and likelihood.
Risk Appetite	The broad-based amount of risk a company or other entity is willing to accept in pursuit of its mission.
Risk Assessment	The analysis of the likelihood (or probability) and potential impact of a risk. Risks are assessed in the context of the objectives, mandates and strategic plans through risk questionnaires, interviews, workshops with relevant management and staff, analysis of historical data, and other sources. Identified risks shall then be measured and scored according to the weighting of perceived impact, likelihood and level of internal control effectiveness.
Risk Map	The visual representation of risks for a given entity, which have been identified through a risk assessment exercise, in a way that easily allows ranking them according to priority.
Risk Profile	A description of the characteristics of a risk, mapping the change in the likelihood and impact of the risk to which an organization has exposure.
Significance	The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such

	as magnitude, nature, effect, relevance, and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.
Standard (Internal Audit)	A professional pronouncement that delineates the requirements for performing a broad range of internal audit activities, and for evaluating internal audit performance.
Waste of Resources	Any unreasonable failure to ensure that the monetary or other resources of the Organization are used solely, efficiently and effectively for the purposes of the Organization or for its benefit and Any unreasonable act or failure to act, which, as a direct result of a failure to exercise due care, causes loss to the Organization.

Section III – Inspection and Evaluation

Key Term	Definition
Activities	Action taken to transform inputs into outputs.
Attribution	The ascription of a causal link between observed (or expected to be observed) changes and a specific intervention. Attribution refers to that which is to be credited for the observed changes or results achieved.)
Baseline study	An analysis describing the situation prior to an intervention, against which progress can be assessed or comparisons made.
Benchmark	Reference point or standard against which performance or achievements can reasonably be assessed.
Conclusions	Conclusions point out the factors of success and failure of the evaluated intervention, with special attention paid to the intended and unintended results and impacts, and more generally to any other strength or weakness. A conclusion draws on data collection and analyses undertaken, through a transparent chain of arguments.
Contribution	The link between the activities carried out by various organizational units to arrive at final products or services delivered to end-users to accomplish a desired result.
Cost-Benefit	A specialized analysis which converts all the costs and benefits of a

Analysis	particular activity to common monetary terms and then assesses the ratio of results to inputs against other alternatives or against some established criteria of cost-benefit performance. It often involves the comparison of investment and operating costs with the direct and indirect benefits generated by the investment in a project or programme.
Counterfactual	The situation or condition that hypothetically may prevail for individuals, organizations, or groups had the intervention not taken place. Counterfactual analysis, for example, requires "a comparison between what actually happened and what would have happened in the absence of the intervention."
Evaluation	A process that seeks to determine as systematically and objectively as possible the relevance, effectiveness and impact of an activity in the light of its goals, objectives and accomplishments.
Evaluation Criteria	The characteristics against which a programme or project is evaluated.
Evaluation Design	Used broadly, this term describes the complete approach and plan for evaluation process. Used more narrowly, it refers to a specific strategy for answering specific evaluation questions.
Evaluator	An individual involved in all stages of the evaluation process, from defining the terms of reference and collecting and analyzing data to developing findings and making recommendations. The evaluator may also be involved in taking corrective action or making improvements.
External Evaluation	An evaluation performed by entities outside the United Nations Secretariat. In broader term, an evaluation performed by entities outside of the programme being evaluated
Impact	In general, an expression of the changes produced in a situation as the result of an activity that has been undertaken - It includes positive and negative, primary and secondary long-term effects produced by an intervention, directly or indirectly, intended or unintended. The impact may also refer to the ultimate, highest level, or end outcome of an activity or set of activities.
Indicators of	Measure of whether and/or the extent to which the objectives and/or expected accomplishments have been achieved. Indicators

achievement	correspond either directly or indirectly to the objective or the expected accomplishment for which they are used to measure performance.
Inputs	Personnel and other resources necessary for producing outputs and achieving accomplishments.
Inspection	A review of an organizational unit, issue or practice perceived to be of potential risk in order to determine the extent to which it adheres to normative standards, good practices or other pre-determined criteria and to identify corrective action as needed.
Knowledge Management	The systematic creation, organization, storage and sharing of knowledge in order to better achieve organizational goals. A knowledge management strategy may include, inter alia, a description of "how the organization learns from projects and makes that learning accessible to people in other parts of the organization".
Meta-evaluation	A systemic review of evaluations to determine the quality of their processes and findings.
Objectives	An overall desired achievement involving a process of change and aimed at meeting certain needs of identified end-users within a given period of time. Objectives should be, to the greatest extent possible, concrete and time-limited; achievement of the objectives should be verifiable either directly or through evaluation. Indicators of achievement should be given where possible.
Outcomes	The likely or achieved short-term and medium-term effects of an intervention's outputs. They can be either intended or unintended, and desired (positive) or unwanted (negative).
Outputs	The final products or services delivered by a programme or sub-programme to end-users, such as reports, publications, training, servicing of meetings, or advisory, editorial, translation or security services, which an activity is expected to produce in order to achieve its objectives.
Performance Indicator	An objective measure of a variable that provides a reliable basis for assessing achievement, change or performance. A unit of information measured over time that can help show changes in a specific

	condition.
Performance Measurement	A system for the collection, interpretation of, and reporting for the purpose of objectively measuring how well programmes or projects contribute to the achievement of expected accomplishments and objectives and deliver outputs.
Primary Data	Information collected directly by the evaluator rather than obtained from secondary sources (data collected by others) to inform an evaluation.
Programme Evaluation	Assessment of the overall relevance, efficiency, effectiveness, and impact of a single programme or sub-programme (also referred to as "in-depth" evaluations when mandated by the Committee for Programme Coordination (CPC)).
Programme Impact Pathway	A logical framework tool used to identify strategic elements of a project or programme (objectives, inputs and outputs, intended outcomes, activities, indicators) and their causal relationship, as well as the critical assumptions that may influence success and failure.
Project Evaluation	Evaluation of an individual project designed to achieve specific objectives within specified resources, in an adopted time span and following an established plan of action, often within the framework of a broader programme. The basis of evaluation should be built into the project document.
Qualitative Methods	The overall data-collection and analytical methods for information that is not easily captured in numerical form (although qualitative data can be quantified). Qualitative data typically consist of words and normally describe people's opinions, knowledge, attitudes or behaviours. Examples of qualitative methods are interviews, focus group discussions, direct observations and literature reviews.
Quantitative Methods	The data-collection and analytical methods for information that is expressed or measurable in a numerical form. Quantitative data typically consist of numbers. Examples of quantitative methods are surveys and statistical analyses of available quantitative data.
Recommendation	Proposal for action to be taken to enhance the design, allocation of resources, effectiveness, quality, or efficiency of a programme or a project. Recommendations should be substantiated by evaluation

| | findings, linked to conclusions and indicate the parties responsible for implementing the recommended actions.

Different categories of recommendations used by OIOS-IED include:

1. *critical* (a recommendation that addresses a significant and/or pervasive deficiency or weakness in programme design, delivery, performance, or achievement of results, which, if not implemented, will put at high risk the likelihood of the programme achieving its mandated objectives;

2. *important* (a recommendation arising from an important deficiency or weakness in programme design, delivery, performance, or achievement of results, which, if not implemented, will put at some risk the likelihood of the programme achieving its mandated objectives; and

3. *opportunities for improvement* (a recommendation arising from a deficiency or weakness in programme design, delivery, performance, or achievement of results, which may not necessarily impact the achievement of mandated objectives under review, but which, if remedied, would add value to overall programme implementation. |
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| **Relevance** | The extent to which an activity, expected accomplishment or strategy is pertinent or significant for achieving the related objective and the extent to which the objective is significant to the problem addressed. Relevance is viewed in the context of the activity's design as well as in the light of the factual situation at the time of evaluation. |
| **Self Evaluation** | Evaluation undertaken by programme managers primarily for their own use. Self-evaluation focuses on the subprogramme and can be applied to all sectors, including political, legal, humanitarian, economic and social affairs, public information and common services. As an integral part of the management process, the design and conduct of the self-evaluation procedure are specified at the planning and programming stages in conjunction with the design of the relevant subprogramme. Findings are applied by the programme managers to make necessary adjustments in implementation or are fed back into the planning and programming process in the form of proposed changes in the design and/or orientation of the |

	subprogramme or project concerned. While the results of self-evaluation are not normally reported at the intergovernmental level, the conclusions drawn from the analytical information generated for various subprogrammes and projects within a programme can be used as inputs for assessing the programme as a whole.
Subject Entity or Evaluand	An entity that is subject to an inspection or evaluation.
Sustainability	The probability of continued long-term benefit.
Terms of Reference	A written document presenting the purpose and scope of the evaluation, the methods to be used, the standard against which performance is to be assessed or analyses are to be conducted, the resources and time allocated, and reporting requirements.

Section IV – Investigations

Key Term	Definition
Administrative measures	Measures other than those listed as disciplinary measures. They include, but are not limited to: (i) written or oral reprimand; (ii) recovery of monies owed to the Organization; (iii) administrative leave with or without pay pursuant to Staff Rule 10.4.
Bad Faith	See Malicious Complaint
Category 1 Cases	Cases that are high-risk, complex or involve serious criminality. Inquiries into such matters are normally handled by independent, professionally trained and experienced investigators.
Category 2 Cases	Cases of lower risk to the Organization. Inquiries into such matters may be devolved to Programme Managers for appropriate action.
Chain of Evidence (or Chain of Custody)	The audit trail showing the seizure, custody, control, transfer, analysis, and disposition of physical and/or electronic Evidence. It is used to confirm the provenance and integrity of any item from the time it is discovered, collected, and kept protected until it is needed in Evidence or returned.

Collusive Practices (Procurement)	Together with "bid rigging", collusive practices refer to a scheme or arrangement between two or more vendors, with or without the knowledge of the UN, designed to establish prices at an artificially, non-competitive level.
Complaint	Any claim, concern or information reported to ID/OIOS, indicating unsatisfactory conduct (including those concerning possible waste or abuse of the Organization's resources by UN personnel, which ID/OIOS may investigate.
Complainant	A party, person or entity making a complaint to ID/OIOS
Confidentiality	The safeguarding of a Source's identity that it will not be disclosed under any circumstances without their prior consent. In the context of OIOS investigations, the identity of staff members and others submitting suggestions and reports to the Office may be disclosed only where such disclosure is necessary for the conduct of proceedings, whether administrative, disciplinary or judicial, and only with their consent. In the context of UNDT proceedings, the identity of the source may be disclosed at the discretion of the presiding Judge." See also Confidential Source.
Conflict of Interest	Conflict of interest can be personal or organizational. Personal conflict of interest refers to a situation where a person's private interests interfere or may be perceived to interfere with his or her performance of official duties. Organizational conflict of interest refers to a situation where, because of other activities or relationships, an organization is unable to render impartial services and the organization's objectivity in performing mandated work is or might be impaired, or the organization has an unfair competitive advantage.
(Possible) Criminal Conduct	Contravention of a national criminal law, which may be referred to national authorities by the Office of Legal Affairs for the purpose of criminal proceedings. It is normally qualified as 'possible criminal conduct' when it has not been adjudicated by the relevant national authority.
Disciplinary Measures	Failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances or to observe the

	standards of conduct expected of an international civil servant may amount to misconduct and may lead to the institution of a disciplinary process and the imposition of disciplinary measures for misconduct They may take one or more of the following forms only: (a) written censure; (b) loss of one or more steps in grade; (c) deferment, for a specified period, of eligibility for salary increment; (d) suspension without pay for a specified period; (e) fine; (f) deferment for a specified period, of eligibility for consideration for promotion; (g) separation from service, with notice or compensation in lieu of notice, notwithstanding staff rule 9.7 and with or without termination indemnity pursuant to paragraph (c) of annex III to the Staff Regulations; (h) dismissal.
Discrimination	Any unfair treatment or arbitrary distinction based on a person's race, sex, religion, nationality, ethnic origin, sexual orientation, disability, age, language, social origin, social orientation, disability, age, language, social origin or other status. Discrimination may be an isolated event affecting one person or a group of persons similarly situated, or may manifest itself through Harassment or Abuse of Authority.
Draft Investigative Details	The modified investigation report presenting only the facts relating to an investigation (e.g. information from interviews, documentary evidence, etc.) that is provided to subjects for comments before arriving at final conclusions and recommendations.
Due Process	The requirement that a staff member who is charged with misconduct must be informed in writing of the formal allegations; provided with a copy of the documentary evidence of the alleged misconduct; notified that he or she has the right to seek the assistance of counsel in his or her defence through the Office of Staff Legal Assistance, or from outside counsel at his or her own expense, and given a reasonable opportunity to respond to the allegations.
Failure to Cooperate	Failure to respond fully to requests for information from staff members or other officials of the Organization authorized to investigate. Such failures includes not responding, providing intentionally false or misleading information and/or withholding information that would reasonably expected to be of interest to the investigation.

Fraudulent practice (procurement)	A misrepresentation of facts in order to influence a procurement or selection process or the execution of a contract to the detriment of a person(s), and includes collusive practices among bidders or consultants (prior to the submission of bids or proposals) designed to establish prices at artificial, non-competitive levels and to deprive other parties, including the organization, of the benefits of free and open competition.
Gross Negligence	Negligence of a very high degree involving an extreme and wilful or reckless failure to act as a reasonable person in applying or in failing to apply the Regulations and Rules of the Organization.
Harassment	Any improper and unwelcome conduct that might reasonably be expected or be perceived to cause offence or humiliation to another person. Harassment may take the form of words, gestures or actions which tend to annoy, alarm, abuse, demean, intimidate, belittle, humiliate or embarrass another or which create an intimidating, hostile or offensive work environment. Harassment normally implies a series of incidents. Disagreement on work performance or on other work related issues is normally not considered harassment and is not dealt with under the provisions of this policy but in the context of performance management.
Intake	The process through which information is brought to the attention of OIOS and examined to determine whether an investigation should be predicated.
Interview	The questioning of a person for the purpose of gathering relevant information to clarify issues in the investigation.
Investigation	A legally based and analytical process designed to gather information in order to determine whether wrongdoing occurred and if so, the persons or entities responsible.
Malicious Complaint	A report of possible misconduct known to be false, the intent of which is to cause disruption or harm to the organization, group or individual.
Misappropriation	The deliberate and unauthorized taking or use of financial or other assets or property, usually for personal gain.
Misconduct	The failure by a Staff Member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and the

	Staff Rules or other relevant administrative issuances, or to observe the standards of conduct expected of an international civil servant.
Mismanagement	The unreasonable failure of a Staff Member to perform efficiently competently, and with the interests of the Organization in mind, all assigned tasks, duties and management responsibilities in connection with United Nations programmes and its operations, contracts and resources.
Mission-Specific Regulations and Rules	Regulations and Rules, standard operating procedures, directives and other regulations, orders and instructions issued by the Head of Mission, Head of the Police Component or Chief Administrative Officer of a United Nations peacekeeping mission in accordance with the United Nations standards of conduct that reflect specific implications of applicable national and local laws and regulations.
National Authority	Any Authority of any Member States. Often this will refer to law enforcement or audit institutions to which ID/OIOS refers cases or from which it seeks assistance.
Outside Employment and Activities	The practice of a professional responsibility or involvement in any activity other than normal duties assigned by the Organization, whether as an employee or an independent contractor, and whether or not remunerated.
Personnel Implicated	The Subject of an investigation, or other individual determined to have knowingly participated in the conduct under investigation.
Preliminary Evaluation	Evaluation of the information on reported conduct to determine whether it is sufficient to warrant investigating, and whether the reported conduct falls within the scope of OIOS investigative mandate.
Principles of Fairness	Principles followed during: (a) the investigation stage – collecting facts in a fair and reasonable manner, incorporating issues such as transparency, accuracy and confidentiality; (b) the report writing stage - offering staff members interviewed as subjects the opportunity to respond within a stipulated timeframe on the draft investigative details, which support conclusions of possible wrongdoing.
Proactive Investigation	An investigation that is initiated by OIOS based on results of its own audit, analysis, inquiry or review of high-risk transactions or activities.
Procedure	Authoritative instruction outlining how a specific task, process or

	activity is expected to be carried out to achieve a desired result.
Protocol	A predefined course of action to be followed in handling specific issues or activities relevant to ID/OIOS investigations.
Q&A Record	A detailed, but not necessarily verbatim, account of the questions asked and answers received presented to the interviewee, who will be invited to sign the record to confirm that he or she is satisfied that it accurately reflects the conversation that took place. The document is signed by OIOS investigators and representatives who were present during the interview.
Referral	Passing of a matter, report or complaint to another office, department, or agency for action, where jurisdiction falls outside the mandate of OIOS, or where OIOS has agreed that certain types of investigations should or could more efficiently be conducted by others. Referrals to National Authorities are made through the Office of Legal Affairs.
Report	This term has a dual meaning, referring either to Information or Source Information received by OIOS/ID to consider for investigation, or to a document outlining the results or outcome of an investigation, which may take one of the following forms: a. **Advisory Report** - identifies actual or potential risk areas identified during an investigation, including weaknesses or vulnerabilities in systems or control processes, along with recommendations to remediate the risks. b. **Closure Report**- informs the USG/OIOS that on completion of its Investigation, ID/OIOS concluded that the reported conduct or allegation was unsubstantiated. c. **Contingent Report** - provides the government of a Troop Contributing Country (TCC), through the Department of Field Support (DFS), with results obtained through a preliminary fact finding inquiry, involving reported misconduct by military contingent members. d. **Investigation Report** - provides the programme manager responsible with the final results of an investigation that substantiates possible misconduct by UN personnel in Contravention of Applicable

	Legal Norms, together with recommendations on next steps.
Retaliation	Any direct or indirect detrimental action recommended, threatened or taken because an individual has reported misconduct and/or cooperated with duly authorized investigations or audits – activities protected by ST/SGB/2005/21.
Serious Misconduct	Misconduct, including criminal acts, that results in, or is likely to result in, serious loss, damage or injury to an individual or to a mission. Sexual Exploitation and Abuse constitute Serious Misconduct.
Sexual Abuse	The actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions.
Sexual Exploitation	Any actual or attempted abuse of a position of vulnerability, differential power, or trust, for sexual purposes.
Sexual Exploitation and Abuse or SEA	The generic term for any case of Sexual Exploitation and/or Sexual Abuse.
Sexual Harassment	Any unwelcome sexual advance, request for sexual favour, verbal or physical conduct or gesture of a sexual nature, or any other behaviour of a sexual nature that might reasonably be expected or be perceived to cause offence or humiliation to another, when such conduct interferes with work, is made a condition of employment or creates an intimidating, hostile or offensive work environment. While typically involving a pattern of behaviour, it can take the form of a single incident. Sexual Harassment may occur between persons of the opposite or same sex. Both males and females can be either the Victims or the offenders.
Source or Source Information	Information on which an investigation is predicated, or an individual who provides such information of his or her own initiative.
Statement	A written document that is read and signed by (or read to and marked by) a person after an Interview with ID/OIOS investigators to verify the accuracy of the document. A statement may also be prepared by the interviewee.
Subject	An individual or contractor whose conduct is investigated with the aim to determine whether such conduct constitutes a contravention of Applicable Legal Norms.
Unsatisfactory	Failure to perform in accordance with the "highest standards of

performance	efficiency [and] competence" required by the UN charter.
Unsubstantiated	A report of possible misconduct that is not established as valid or genuine.
Vendor	A potential or actual Supplier or provider of goods, services and/or works to the UN. A Vendor may take various forms, including an individual person, a company (whether privately or publicly held), a partnership, a government agency or a nongovernmental organization.
Vendor de-Registration	Suspension or removal of a vendor from the Vendor register as decided by the ASG/OCSS. The following circumstances, when based on substantial and documented evidence, shall be factors for considering whether to suspend or remove a Vendor from the Vendor register: (a) The Vendor has failed to adhere to the terms and conditions of one or more Contracts with the UN, as to justify suspension or removal from the Vendor register; (b) Genuine concern about the Vendor's ability to satisfactorily perform contractual obligations, such as filing for bankruptcy or entry into receivership; (c) Failure to comply with the reporting requirements under Chapter 7 Section 7.11 of the Procurement Manual; (d) Failure to meet eligibility criteria for registration; (e) Violation of any of the five (5) pre-requisite conditions (see Chapter 7 Section 7.5 of the Procurement Manual) after having signed the pre-requisites for eligibility disclosure form and having been duly registered (see Chapter 7 Section 7.02 of the Procurement Manual, "Senior Vendor Review Committee at Headquarters").
Vendor Registration	Insertion of a Vendor in the Vendor Register making it eligible to participate in UN procurement with respect to goods and/or services for which it is registered.
Victim	An individual or entity who may be adversely affected by the Misconduct.
Whistleblower	Any staff member (regardless of the type of appointment or its duration), intern or United Nations volunteer who: (a) Reports the failure of one or more staff members to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances,

	the Financial Regulations and Rules, or the Standards of Conduct of the International Civil Service, including any request or instruction from any staff member to violate the above-mentioned regulations, rules or standards. In order to receive protection, the report should be made as soon as possible and not later than six years after the individual becomes aware of the misconduct. The individual must make the report in good faith and must submit information or evidence to support a reasonable belief that misconduct has occurred; or (b) Cooperates in good faith with a duly authorized investigation or audit.
Witness	Any individual who ID reasonably believes has information relevant to a matter investigated.