

**INANC YAZAR**

Director

“Internal Audit plays a key role in supporting the OECD’s mission through its forward-looking recommendations and identification of good practices. It advises the Secretary-General on executive governance and on risk management and control. The Audit Committee, a special body of Council, oversees the independence and effectiveness of Internal and External Audit, reviews their work programmes and monitors management’s implementation of the recommendations made. This contributes to reinforcing the OECD’s leading-edge executive governance, as well as its accountability, transparency and performance.”

Internal Audit

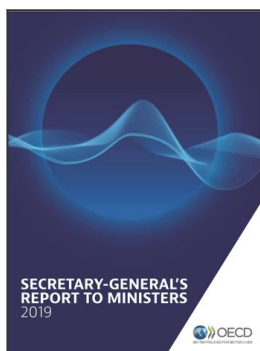
Internal Audit (IA) provides the Secretary-General with independent and objective assurance and advisory services designed to add value to and improve the OECD’s operations. It helps the Organisation achieve its objectives by bringing a systematic, disciplined approach to assessing and improving the effectiveness of executive governance, risk management and control processes.

In 2018, Internal Audit continued to build on its strong foundations. It focused on the substance of the OECD’s work and provided assurance on cross-cutting issues. It substantially advanced its work on risk-related issues: information technology and cybersecurity, physical security and procurement.

Internal Audit continued to audit what matters. The audits of the “Executive governance, risk management and internal controls in the Nuclear Energy Agency” and the “Independent review of management’s assessment of security measures over the OECD Common Transmission System platform” were the first audit reports to be issued following the Secretary-General’s enhanced policy for disclosure of internal audit reports. The policy, which took effect in January 2018, extended the availability of detailed internal audit reports – in addition to the summary reports – to all OECD members.

As a measure of commitment to greater transparency and accountability, the elements comprising the “OECD Audit Architecture” have been compiled and made more visible publicly via the OECD website.

Internal Audit maintains a quality assurance programme, which is subject to an External Quality Assessment (EQA) every five years. Internal Audit’s EQA in 2015 resulted in the highest rating, ratifying the previous ratings achieved in 2010 and 2005. ■



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