

## **Evaluation and Audit Unit**

### **1. Introduction**

The Department has a combined Internal Audit and Evaluation function managed by an independent Unit reporting directly to the Secretary General. The work of the Unit assesses the Department's systems of internal control and determines (a) whether funds have been used for their intended purposes and (b) whether value for money is achieved. The Unit's work plan is approved by the Secretary General. The Unit has a staffing which includes a Head of Unit, five accountants, three evaluators, and three support staff. There are also eight internal auditors based locally in the Department's Overseas Offices in Irish Aid's key partner countries. Evaluation and Audit reports are shared with the Accounting Officer, the Department's Senior Management as well as with the independent departmental Audit Committee. Reports are also made available to the Comptroller and Auditor General.

### **2. Internal Audit**

The Department's Internal Audit Function operates in line with the Internal Audit Standards for Government Departments.

Good audit practice focuses on the areas of perceived greatest risk. For example, the E&A Unit conducted a major risk-based planning assignment in 2013 to map the Department's operations from a risk perspective and develop a relevant audit work programme for the period 2014-16.

### **3. Key audit areas for 2014**

Following the risk analysis undertaken in 2013 the audit activities planned for 2014 include:

- Completion of Uganda funds misappropriation report
- Audit of Miseán Cara (support to the development work of missionaries)
- Audit of internal controls relating to imprest advances and payments
- Passport Office - review of implementation of changes in systems and procedures
- Accommodation Unit – follow up of recommendations in 2011 audit
- Audit of Peace and Reconciliation Fund focusing on HQ systems
- Audit of Payroll System
- Audit of 3 Missions.

- Audit of Consular Administration Systems

#### **4. Role of Evaluation**

Evaluations seek to demonstrate whether we are achieving what we had set out to achieve, and if so why; and if not why not. Evaluation also plays a critical role in lesson learning and in supporting the accountability framework of the Department. In addition to providing critical management information about performance, evaluation also contributes to providing accountability and thus complements the work of audit.

#### **5. Some Key Evaluative Work**

Evaluations managed by the E&A Unit focus on issues of particular strategic importance to the Department. For example the Unit recently undertook a VFM of Ireland's bilateral mission network in the EU and assisted with the review of Ireland's foreign policy.

Key evaluative work for 2014 includes:

- Evaluations of Irish Aid's country programmes in Sierra Leone and Timor Leste (both now complete)
- A policy assessment of Ireland's support to the Haiti earthquake disaster of 2010 (nearing completion)
- Evaluations of Irish Aid's country programmes in Uganda and Malawi (both underway)
- Supporting the development of a culture of evaluation across the entire Department.

In addition to the work directly managed by the E&A Unit, evaluations are undertaken by different business units of the Department. In the case of evaluations undertaken by the different business units, E&A Unit staff are available to provide technical advice and assistance to the colleagues on how to plan and manage the evaluations.

*Evaluation and Audit Unit,*

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