

THEMATIC AUDIT

INTERNAL AUDIT OF POLICY CYCLE MANAGEMENT AT UN WOMEN



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INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)

Internal Audit Service (IAS)

UN WOMEN

15 February 2021

IEAS/IAS/2020/010

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EXECUTIVE SUMMARY

Audit objective and scope

During its annual risk assessment, the UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) selected policy cycle management for review. This is an important area because designing and implementing corporate policies is a key part of good corporate governance, risk management and compliance, and sets out the organization’s approach to managing its risks while achieving its mandate. When properly managed, communicated and enforced, policies (a) provide a framework of governance; (b) identify and manage risk; and (c) define compliance.¹

The audit objective was to assess the maturity of policy cycle management at UN Women in terms of governance, adequacy of policy design and cost-effectiveness of policy implementation and monitoring. The definition of policy cycle management for this audit includes UN Women’s Policy on the Establishment of the Policy, Procedure and Guidance Framework (PPG), and the related procedure, policy management system and other related processes and guidance.

The audit used a maturity model that included the following elements of the policy cycle:

- **Policy governance framework** (roles, positioning, structure, authority, resources, and strategic priorities for PPG).
- **Policy needs identification** (identifying issues/emerging risks, setting policy objectives).
- **Policy design** (cost–benefit analysis, modelling, setting performance indicators, tolerance, escalation, identifying policy-related procedures and guidance, and coordination with other policies).
- **Policy implementation** (developing implementation strategies, change management, allocating resources and compliance enforcement).

¹ <https://go.oceg.org/policy-management-illustrated-single-page-version#>

- **Policy enhancement** (monitoring, evaluation and enhancements).

The maturity model (see detailed definitions of each level in Section III) assessed each of the above elements on the following scale.

Level 0	Incomplete
Level 1	Initial
Level 2	Repeatable
Level 3	Managed
Level 4	Defined
Level 5	Optimized

IAS followed the *International Standards for the Professional Practice of Internal Auditing* in conducting this audit.

Audit opinion and overall audit rating

IAS assessed the maturity level of UN Women policy cycle management as **Level 2 (Repeatable)** with some elements of **Level 3 (Managed)** identified, including: a dedicated function for PPG (but a limited budget and no full-time dedicated PPG post); defined policy for PPG development; quality assurance and approval process; improved communication on the new and revised PPG; and a consultation process during design.

To advance to the next level of maturity, UN Women needs to take the following actions:

- **Policy governance framework:** Establish a full-time PPG Specialist post, ensuring the PPG team has functional independence from risk management functions; revise PPG Policy and Procedure to be more risk focused; and require end-to-end risk assessments for new policies.
- **Policy needs identification:** During 2019 and 2020, IAS identified several “orphan”

areas without overarching policies, e.g. ethics, environmental and social safeguards, beneficiary management and cash-based interventions. Business process mapping is required to identify policy gaps, conflicts, duplications and redundancies; and policy needs identification should be included as a process step in the PPG Policy and Procedure.

- **Policy design:** Plan for sufficient resources for PPG development; require the Enterprise Resource Planning (ERP) Project Management Team and Business Process Owners to prepare implementation plans to align PPGs with ERP; include a mandatory step in PPG Policy and Procedure to check if a policy already exists within other UN entities that can be drawn on; and streamline a protocol for PPG approval.
- **Policy implementation:** Include minimum requirements for change management in the PPG Policy (training, tools and systems to facilitate learning and further compliance) as part of implementation of new policies; and plan for visual and end-to-end process maps and consolidation of the PPG elements and system, including a more intuitive layout and methods for improving the way in which PPG are presented, searched for and indexed, which would help induction of newcomers.
- **Policy enhancement:** (a) Incorporate a requirement in Annual Work Plans (AWPs) that policy owners regularly review and confirm policies are relevant, to address risks and ensure that policies are consistent, understood and address risks without excessive controls and are streamlined; (b) require that ownership be linked to a functional position rather than individual staff; (c) include risk tolerance and escalation mechanisms in the PPG Policy requiring that exceptions be tracked and monitored (and reported periodically to the Business Review Committee); and (d) roll out a mechanism to identify and track exceptions based on tolerance and escalation protocols to be maintained by the Business Process Owner.

IAS made 13 recommendations to address the above areas for improvement. Five recommendations are ranked high priority and eight are medium priority.

The five High Priority recommendations mean “*prompt/urgent action is required to ensure that UN Women is not exposed to very high or high risks. Failure to take action could result in significant/ major negative consequences for UN Women.*” These recommendations are presented below:

Recommendation 1 (High): The Deputy Executive Director, Resource Management, Sustainability and Partnerships to create a full-time PPG Specialist position and ensure sufficient non-staff budget is available so the PPG function is sustainable and can strategically prioritize organizational needs in PPG. The role of the Legal Office in the process should be updated in the PPG Policy and additional costs to the Legal Office in relation to PPG (oversight, drafting, review and quality assurance) should also be identified, costed and included in the function’s AWP.

Recommendation 8 (High): The ERP Steering Committee to monitor that the ERP Business Process Owners to properly plan for revision of policies and procedures affected by ERP. This plan should include review of the policies and procedures that will support the proposed ERP “out-of-box” solutions versus current PPGs that may require material changes.

Recommendation 3 (High): The PPG function to revise the PPG Policy to reflect that the main aim of PPG is to ensure UN Women effectively and efficiently delivers its programmes and activities and is protected from risks and include that:

- PPGs should be easy to understand and risk-driven, covering integrated end-to-end processes, ensuring dependencies between policies are identified and coordinated, and that the Business Process Owner’s role in the policy cycle is clarified.
- There should be a requirement within the PPG Policy to document a risk assessment when a policy is created or revised to ensure that policies enable the achievement of results and cost-effectively manage risks.
- The PPG Policy should make it mandatory for policies to clearly articulate tolerance, exceptions (if applicable) coupled with the escalation process to be followed, both of which are critical for the mitigation of key risks.

The Internal Control Framework and Enterprise Risk Management (ERM) should reflect that Business Process Owners are responsible for monitoring compliance with their policies; exceptions to those policies; and to regularly assess policy effectiveness, user understanding and overall user satisfaction. This is a fundamental step in preparing for the organizational Statement of Internal Controls.

Recommendation 4 (High): The PPG function, with policy owners, to coordinate a stocktake of key areas of activity, business processes and risks to map them to PPG and identify those areas with no governing policy; and regularly brief or Business Review Committee on any outstanding gaps.

The PPG function to plan coordinating efforts by management to address the identified gaps including assigning ownership to “orphan” processes.

Recommendation 7 (High): The PPG function to expand the PPG Policy to include: a presumption in favour of mutual recognition; and a mandatory step for exploring mutual recognition of existing UN system policies, which, if not explored, the Business Process Owner must justify.

In addition, IAS made eight medium (important) priority recommendations, meaning *“action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women”*. These recommendations aim to enhance project cycle and risk management principles in the PPGs by requiring that tolerance and escalation mechanisms are set up in the individual policies; approval protocol is streamlined; and, establishing minimal change management requirements to implement policies.

Low priority issues are not included in this report but, if identified, were discussed directly with management and actions have been initiated to address them.

Management comments and action plan

Management accepts the recommendations and has included an action plan within this report.

Lisa Sutton

Lisa Sutton, Director
Independent Evaluation and Audit Services

ACRONYMS AND ABBREVIATIONS

AWP	Annual Work Plan
BRC	Business Review Committee
DMA	Division of Management and Administration
ELT	Executive Leadership Team
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning
GRC	Governance, Risk and Compliance
HR	Human Resources
IAS	Internal Audit Service
IEAS	Independent Evaluation and Audit Services
OCEG	Open Compliance and Ethics Group
PPG	Policy, Procedure and Guidance
SPRED	Strategy, Planning, Resources and Effectiveness Division

I. INTRODUCTION

According to the Open Compliance and Ethics Group (OCEG) definition of the Governance, Risk and Compliance (GRC) Capability Model:² “GRC is a capacity [of an organization] to reliably achieve objectives while addressing uncertainty and acting with integrity”. Moreover, in the Policy Management Capability Guide, OCEG states that: “Policies are critical to the organization as they establish boundaries of behaviour for individuals, processes, relationships and transactions.”

Policies are a critical foundation of GRC. When properly managed, communicated and enforced, policies (a) provide a framework of governance; (b) identify and manage risk; and (c) define compliance.³

UN Women’s Policy on the Establishment of the Policy, Procedure and Guidance (PPG) Framework describes the PPG as a “comprehensive system for the development, approval, promulgation, interpretation and management of all Policy, Procedure and Guidance and related documents within UN Women.”

During the annual risk assessment for its 2019–2021 audit plan, IAS identified policy cycle management as an important area because designing and implementing corporate policies is a key part of good corporate governance, risk management and compliance and sets out the organization’s approach to managing its risks while achieving its mandate. Policy cycle management is a foundation for operational compliance across the Entity. Other reasons to audit this area include:

- PPG is a key governance responsibility.
- Policies establish key organizational controls, which are the basis for the Internal Control Framework and for preparing an annual Statement of Internal Controls. IAS, the UN Board of Auditors and the Executive Board have encouraged UN Women to make progress in this area.⁴
- PPG has wide implications for institutional culture, control environment, norms, standards and expectations.
- PPG supports transparency, accountability for results and consistent management

of programmes and operations across UN Women to achieve and demonstrate results.

- PPG is a cross-cutting theme for the whole organization: headquarters (guidance and monitoring from the business policy/process owners, and compliance for other divisions in headquarters) and in the field (compliance and feedback on policy effectiveness, efficiency and weaknesses).

While different policies and processes within the PPG Framework have been reviewed by IAS in almost every internal audit it has undertaken, this is the first audit of policy cycle management at UN Women. In 2019, IAS conducted a similar maturity assessment of risk management processes in UN Women. This audit is a continuum of the GRC theme as policy cycle management is directly related to risk management in that sound policies address risks that affect the organization. In the risk management maturity assessment, **IAS highlighted progress made:** the recommendations from the Joint Inspection Unit’s 2010 report on risk management had mostly been implemented. UN Women had developed a Risk Management Policy and Framework; put in place risk management governance elements; established a risk management workflow for recording and reporting on risks; enhanced the risk management function; and conducted training and awareness raising among staff. While good progress had been made, IAS also identified areas for improvement: the Entity needed to re-appoint a Senior Risk Manager to act as a champion at executive/senior management level and strongly advocate for risk management to be part of key management decision-making; identify an appropriate committee that would consider risk management regularly on its agenda, with regular reporting to the Senior Management Team; and include risk management responsibilities as a key management competency in performance management documents and/or terms of reference. Finally, IAS advised that UN Women should revise the risk management function’s organizational position, role, accountability, authority and capacity.

² <https://go.oceg.org/condensed-grc-capability-model-v3-0#action>

³ <https://go.oceg.org/policy-management-illustrated-single-page-version#>

⁴ Executive Board decision point 3 from 2020/5: <https://undocs.org/UNW/2020/6>

II. BACKGROUND

Development of a new Policy, Procedure and Guidance (PPG) Framework

UN Women invested significant time and resources in developing a new PPG Framework. It was devised and established by the UN Women Legal Office and launched on 2 August 2018 as the comprehensive internal legislative framework which would replace the older Programme and Operations Manual (POM). Development of the new PPG system was time-consuming and challenging, but ultimately it was widely regarded as a major enhancement of policy cycle management. Compared with other benchmarked organizations, UN Women is comparatively advanced in the organization and functioning of the new PPG Framework.

The new PPG system was intended to be a “one-stop-shop” for all UN Women’s policies, procedures and guidance, with personnel able to access the system and use the index and search tools to find policies and other guidance in an alphabetized list.

The new PPG Framework

The aim of the new PPG Framework was to increase visibility and control; enhance document location and retrieval; improve business performance; bridge the gap in policy comprehension; and strengthen accountability and compliance at various levels.

The new PPG Framework established “a comprehensive system for the development, approval, promulgation, interpretation and management of all Policy, Procedure and Guidance and related documents within UN Women.” The framework defines document hierarchy (i.e. external legislation then policies, procedures, guidance, and other knowledge and information resources). It also sets out how documents are to be stored and accessed. Importantly, the framework outlines how policies, procedures and guidance are to be developed, revised or adapted. This includes the need for consultation, harmonization, simplification, consideration of audit findings, conciseness, use of flow charts and official templates, where applicable.

The framework mandated a “principle of broad consultation to avoid duplication, redundancy, conflict and inconsistency and with the aim to improve efficiency and effectiveness.” It also set out how to manage cross-functional content. The framework established the minimum review cycle for PPG documents (four years) and outlines how

requests for exceptions to policy and procedure should be handled. Accompanying the framework is a PPG Procedure, which establishes the step-by-step actions one should take when: developing, approving and promulgating PPG; making non-material revisions to PPG; requesting exceptions to a policy or procedure; clarifying inconsistencies or conflicts between different PPG; decommissioning and archiving documents; and uploading directly applicable external legislation.

The new PPG system

As of 1 December 2020, 691 documents were stored in the PPG system, including policies, procedures, guidance, directly applicable external legislation, and other knowledge and information products.

PPG documents are assigned to the relevant “content owner” in the system. The content owner is responsible for reviewing the policy, or other related documents on a periodic basis to ensure that it is up to date.

Staffing and organizational positioning of the PPG function, and key contributors in policy cycle management

As outlined in the current PPG Policy (dated 26 July 2018), the Director, Division of Management and Administration (DMA) is responsible for “managing, overseeing and implementing the PPG framework”. The Policy also states that the PPG Specialist reports to the Chief, Legal (who now reports to the Executive Director) and is “responsible for assisting in the management, oversight and implementation of the PPG framework.” Legal and Enterprise Risk Management (ERM)/PPG were previously all under DMA but due to a corporate change management initiative, Legal and ERM/PPG were moved out of DMA and placed as an independent office reporting to the Executive Director and the Strategy, Planning, Resources and Effectiveness Division (SPRED), respectively. In addition, the PPG Policy states that the PPG Specialist is “the member of Personnel assisting the Director of DMA in managing, overseeing and implementing the PPG Framework”, which, given the above, should be changed to the Director, SPRED

The ERM and Legislative Specialist undertakes the role of ERM Specialist and PPG Specialist and resides within SPRED, reporting jointly to the Director, SPRED and Chief of Legal (see Issue 2 for details). This is an Institution Budget-approved post. The main

reason for the joint role was funding constraints at the time the posts were created. The Chief, Legal and her team, the ERM and Legislative Specialist and a policy consultant are key interlocutors in the PPG process. Various other functions and processes are involved as set out in the PPG Policy and Procedure, i.e. when they are responsible for a PPG under development or necessary to the consultation or approval process. PPG responsibilities are included in the SPRED Directorate AWP and a dedicated project is established in Atlas, with funding allocated.

III. AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

For the purposes of this assignment, policy cycle management at UN Women is defined in UN Women's Policy on the Establishment of the Policy, Procedure and Guidance Framework (PPG), the related procedure, the policy management system and other related processes and guidance. The key objective of policy cycle management is to establish a mechanism to organize, maintain and update policies, procedures and guidance so that UN Women results are effectively and efficiently achieved while key risks are reliably identified, addressed and managed.

IAS devised a maturity model using some elements of the COBIT Maturity Assessment Model; INTOSAI environmental policy design cycle; the Capability Maturity Model Integration (CMMI); as well as the Risk Maturity Model developed by the Risk Management Society (RIMS) as a basis for this assessment, together with best practices and examples.

The audit assessed each of the following elements of the policy cycle:

- **Policy governance framework** (roles, positioning, structure, authority, resources and strategic priorities for PPG).
- **Policy needs identification** (identifying issues/emerging risks, setting policy objectives).
- **Policy design** (cost–benefit analysis, modelling, setting performance indicators, tolerance, escalation, identifying policy-related procedures and guidance, and coordination with other policies).

- **Policy implementation** (developing implementation strategies, change management, allocating resources and compliance enforcement).
- **Policy enhancement** (monitoring, evaluation and enhancements).

IAS followed the International Standards for the Professional Practice of Internal Auditing in conducting this audit. The audit work consisted of reviews of documents and systems, and interviews and discussions with staff in headquarters and country and regional offices. IAS also reviewed samples of individual policy development processes. IAS focused on reviewing risks and potential weaknesses in the current state of internal controls. IAS conducted surveys of policy owners and PPG system users to obtain feedback about PPG. IAS also surveyed the Representatives of Internal Audit Services of international organizations (RIAS) to learn from their policy cycle management experiences and to identify good practices.

The policy cycle elements were assessed in accordance with the following maturity model developed by IAS (see page 4).

IAS also used the steps in the integrated policy life cycle management model developed by OCEG as benchmarking principles (see page 5).

Policy Cycle Management Maturity Model (devised by IAS, as discussed above)

Level 0: Incomplete	The organization may have started but may not have yet completed the work towards achieving the purpose of governance and management objectives in policy cycle management. The organization lacks even the most basic understanding, formalization, or expertise in policy cycle management. The organization has not set aside resources to conduct policy cycle management. There are no policies and procedures in place to govern policy cycle management.
Level 1: Initial	The organization may be compliant with legal and regulatory requirements, but does not have consistent, formalized, or documented policy cycle management arrangements or processes. Implies an extremely primitive level of policy cycle management maturity where policy cycle management typically depends on the actions of specific individuals, with improvised procedures and poorly understood processes. Policies, procedures, and guidance may exist in certain areas, but they are not coordinated or collocated within the organization. They originate from a range of sources with varying methods of creation, development, promulgation, and implementation. Monitoring of policy implementation is non-existent.
Level 2: Repeatable	The organization is aware of the need for a more formal policy cycle management approach. Policy cycle management arrangements and processes are structured, but incomplete in practice. Formalization is ongoing but not fully accepted in the organization. Policies are developed and managed independently by offices or functional units, not always based on comprehensive risk assessment, with little integration or consolidation with other potentially dependent or affected/ing policies, procedures and guidance originating from other business areas. Policy implementation may be monitored on a case-by-case and ad hoc basis, with no holistic monitoring at regional or corporate levels. Tracking of exceptions is on an ad hoc and non-centralized basis.
Level 3: Managed	Policy cycle management arrangements and processes are standardized with defined and documented policy and procedures. Approaches to policy cycle management are established and repeatable, covering needs identification, policy design, implementation, and monitoring. Policy cycle management is aligned with the organization's external and internal environment, its appetite and tolerance of risk which guide the definition of exceptions. However, policy cycle management might not be systematically enhanced to scan and address emerging risks from the internal and external environment. During policy development, consultations are performed, but may not fully consider the wide range of stakeholders (corporate, field offices, external). Policies, procedures, and guidance are centrally located. New or revised policies are communicated to the organization. Policies are comprehensible to the user and employ the same format and structure. Policies are written by those with internal subject matter expertise, but who may not have policy drafting expertise. Policy exceptions are monitored and addressed in the policy framework and individual policies, but they may be over-relied upon and not seen as risks that could be mitigated or addressed by future versions of policy, procedures, and guidance.
Level 4: Defined	Enterprise-wide policy cycle management activities, including needs identification, design, implementation, and monitoring and evaluation are integrated and harmonized through a common approach that is controlled at the corporate level. Risk information is captured, and policies are enhanced. Policy cycle management procedures are communicated and fully understood. Policy cycle management is integrated fully within the management processes. Policies, procedures, and guidance are centrally located, and readily accessible and comprehensible by personnel. Policy information is structured in a user-friendly way, perhaps using flow charts and process diagrams to aid understanding. It is clear to users how each policy fits into the larger structure of policies in the organization. New or revised policies are communicated to the organization and change management processes are undertaken to introduce, socialize and proliferate understanding of how the policy is to be used in the organization. Policies are drafted by those with policy drafting expertise with heavy input from those with subject matter expertise. Policy exceptions are acknowledged and tracked but may not be fully monitored and risks fed back into the policy life cycle.
Level 5: Optimized	Policy cycle management activities are embedded at every level within the organization and on a strategic level. Policy cycle management is an integral part of strategic priorities operationalization and risk management: the strategic priorities inform decision-making for policies to design and implement with clear ability to support and achieve objectives and mitigate associated risks. Policy cycle management function works closely with senior management to increase organizational effectiveness, efficiency, and economy. All personnel understand the goals of policy cycle management within the organization and can comfortably navigate the suite of policies, procedures, and guidance. Consultation during policy needs identification and design is widespread and uniform, ensuring that all key personnel are engaged for each policy development exercise. Change management activities are formalized, funded, and conducted for each policy development exercise. The organization uses systems and technology in a cost-effective manner to store, monitor and update policies, as well as solicit input and feedback from personnel on the efficacy of existing policies and in the design or revision stages. Policy exceptions are tracked, monitored and followed-up on, and the risks associated with the exceptions are fed back into the policy design and development life cycle to ensure they are addressed and incorporated into future policy exercises.

IV. AUDIT RESULTS

A. OVERALL ASSESSMENT

IAS assessed the maturity level of policy cycle management at UN Women as **Level 2 (Repeatable)** with some elements of **Level 3 (Managed)** identified, including: a dedicated function for PPG (but without a dedicated budget); defined policy for PPG development; quality assurance and approval process; improved communication on the new and revised PPG; and a consultation process during design.

The sections below present the findings of the maturity assessment and proposals for management consideration, including:

- (a) As a priority and prerequisite for other improvements needed, allocating sufficient resources to PPG management.
- (b) Enhancing the policy cycle described within the PPG Policy and Procedure to include needs identification, end-to-end risk assessments and minimum mandatory change management requirements.
- (c) Devising methods and tools for better PPG exception tracking and monitoring.

Figure 1 briefly summarizes the current maturity level and target level for long-term maturity proposed by IAS, based on the maturity model presented on page 4 above. The levels are proposed by IAS based on maturity indicators, considering UN Women’s context and the potential cost–benefit of advancing the maturity level. The proposed target levels are proposed as being reasonable and feasible to implement within a two to three-year period.

Figure 1: Comparison of current maturity level and target level maturity for policy cycle management process improvement

Policy cycle management attribute	Current level	Target level
1. Policy governance framework	Level 2: Repeatable	Level 3: Managed
2. Policy needs identification	Level 1: Initial	Level 3: Managed
3. Policy design	Level 2: Repeatable	Level 3: Managed
4. Policy implementation	Level 2: Repeatable	Level 3: Managed
5. Policy enhancement (M&E)	Level 1: Initial	Level 3: Managed

Attribute 1: Policy governance framework

Attribute 1 on the policy cycle management framework focuses on how policy cycle management is governed, organized, situated and resourced within the organization. UN Women’s maturity level for Attribute 1 was assessed as **Level 2 (Repeatable)**.

Formalization of the PPG function was ongoing. A formal policy governance framework had been established as per the PPG Policy and Procedure, but was incomplete. A basic structure was in place to manage elements of the policy development life cycle, but some aspects were missing (e.g. needs identification, discussed in more detail in Attribute 2).

The PPG function was not adequately resourced. While there was a strong understanding of the improvements needed, the Entity lacked the allocated resources to implement them. The PPG function was also not ideally situated within the Entity, being split between the Legal function and a management function (SPRED), while PPG Policy was under DMA.

Attribute 2: Policy needs identification

Attribute 2 on policy needs identification focuses on how policy needs are identified, analysed and prioritized. UN Women’s maturity level for Attribute 2 was assessed as **Level 1 (Initial)**.

The policy needs identification process was not formalized in the PPG Policy or Procedure, or systematized. It was instead performed on an ad hoc basis by individual policy owners, it was not coordinated and formal methods, systems and tools were not used.

Therefore, it is not possible to ascertain which policy gaps or redundancies exist on a systematic basis. This was recently identified and reported by IAS in the context of UN Women's use of cash-based interventions.

Attribute 3: Policy design

Attribute 3 on policy design focuses on the development and revision of new and existing policies, procedures and guidance. UN Women's maturity level for Attribute 3 was assessed as **Level 2 (Repeatable)**.

A formal process was in place for policy design, development and revision as per the PPG Policy and Procedure. However, the process needed enhancement. PPG were often designed and revised by individual offices or functional units without considering the effect on other interrelated policies. Often, multiple siloed policies existed to cover cross-cutting processes. The design process was not always informed by a comprehensive risk assessment. While substantial consultation took place during the design process, there was inconsistent integration or consolidation with existing PPG. In addition, little attention was given to existing relevant policies and procedures in other UN entities.

In general, those developing policies often lacked personnel with policy expertise or the resources to obtain the expertise needed.

Attribute 4: Policy implementation

Attribute 4 on policy implementation focuses on the release, change management and implementation of new or revised policies, procedures and guidance. UN Women's maturity level for Attribute 4 was assessed as **Level 2 (Repeatable)**.

The formal process for implementing new PPG was not fully adequate. For example, PPG Policy and Procedure did not include basic change management requirements for releasing new PPG. In practice, change management took place for some PPG and not others. There was strong awareness in the PPG function and policy owners of the need for a more complete implementation process, and many ideas on how to do so; however, the ability to put these ideas into practice was hindered by insufficient resources.

Attribute 5: Policy enhancement (monitoring and evaluation)

Attribute 5 on policy enhancement focuses on the monitoring and evaluation of policies, procedures and guidance once they have been designed and implemented. UN Women's maturity level for Attribute 5 was assessed as **Level 1 (Initial)**.

Policy implementation was monitored on a case-by-case and ad hoc basis. Several policy owners noted that they performed no monitoring and evaluation of their policies, procedures and guidance. Others performed limited monitoring and enhancement as part of the mandatory four-year review cycle.

When policy exceptions were submitted there was often confusion between exceptions to the existing policy (due to an established tolerance level) and gaps or absences in the policy (which should not lead to exceptions but potentially to new policy/provision). Monitoring and escalation of exceptions to PPG was also ad hoc, depending on the office or unit that owned the policy. There was little holistic monitoring at the regional or corporate level of the exceptions granted or of the validity and terms of exceptions granted. Limited tools and systems were available to assist policy owners with monitoring.

B. POLICY GOVERNANCE FRAMEWORK

Issue 1: Resourcing of the PPG function

There is a need to review and revise the resources allocated to the PPG function. The PPG function was included within SPRED's Annual Work Plan (AWP) for 2020. Output 2.3 is entitled "UN Women's up-to-date Policy, Procedure and Guidance Framework is enabled through timely coordination and oversight."

In November 2017, a P3 Fixed-Term Appointment was created to cover both the ERM and PPG functions. In addition to funding 50 per cent of the P3 salary, SPRED also allocated US\$ 164,000 in non-staff resources to fund supporting consultants in 2020. These consultants were hired to support the PPG Specialist due to increases in the portfolio. The ERM function was also included in SPRED's AWP for 2020 at Output 2.2, with allocated resources of US\$ 235,000. Having only one P3 dedicated to such strategically important streams as PPG and ERM impacts the achievement of ERM working objectives as the ERM Specialist did not have sufficient time to dedicate to ERM

advancement. As the PPG function activities could not be effectively sustained by one staff member, management hired short-term consultants with policy drafting experience to help. The supervision of PPG was shared between the Director, SPRED and the Chief, Legal, with the Legal Office required to review and quality assure PPG. However, this was not reflected in the Legal Office’s AWP for 2020. The Legal Office has to conduct these activities with its existing resources.

Having two important roles that are related to effective governance, risk management and internal controls (or policies) combined in one staff member at the P3 level represents a risk for the organization. Despite the fact that this issue had been identified by senior management as critical, IAS assessed that no adequate mitigating actions were in place, apart from the commitment and competence of the ERM and Legislative Specialist, and supporting personnel in Legal and other consultants

Therefore, due to a lack of staffing, the PPG function was not performing its role from a strategic point of view in the following areas: (a) developing policies for end-to-end business processes, gap analysis and mapping of existing PPGs; (b) identifying the need for new or revised PPGs; (c) prioritizing the revision of PPGs due to limited available resources; and (d) ensuring that the change management process for enrolment of PPGs is followed.

This heightens the risk that the PPG Framework is not governed strategically and may result in policies not being optimally formulated to ensure that strategic priorities are supported and achieved, and associated risks are effectively managed. Moreover, this might also limit progress in developing and preparing the Statement of Internal Controls, which aims to report on the status and alignment of both risks and controls. It could lead to gaps and delays in the release of key policies, leaving UN Women exposed to programmatic, financial, reputational and organization-wide risks. Policies under development may also not receive the necessary and timely oversight and scrutiny they require. As of 10 September 2020, the PPG team had processed and quality assured 67 PPG documents in 2020, representing a significant workload for the PPG team, which was staffed by one P3 spending only half their time on PPG and one full-time consultant, supported by the Legal Office.

Figure 2: List of PPG documents issued in 2020 (table compiled by IAS)

Month	Total	Policy	Procedure	Guidance	Other
Jan	4	1	2	-	1
Feb	4	1	1	1	1
Mar	7	1	-	6	-
Apr	7	3	2	1	1
May	18	3	2	7	6
Jun	8	2	3	2	1
Jul	16	4	3	2	7
Aug	3	1	1	1	-
TOTAL	67	16	14	20	17

Recommendation 1 (High):

The Deputy Executive Director, Resource Management, Sustainability and Partnerships to create a full-time PPG Specialist position and ensure sufficient non-staff budget is available to ensure the PPG function is sustainable and can strategically prioritize organizational needs in PPG. The role of the Legal Office in the process should be updated in the PPG Policy and additional costs to the Legal Office in relation to PPG (oversight, review and quality assurance) should also be identified, costed and included in the function’s AWP.

Issue 2: Positioning of the PPG function

UN Women was better organized in its structure in relation to PPG compared to the other organizations benchmarked by IAS, i.e. a dedicated PPG function was appropriate given other organizations’ accepted practice. Management maintained that one of the main reasons for establishing SPRED was precisely to strengthen the synergies between risk management, compliance, internal governance and oversight. Placing the PPG function within SPRED, alongside other oversight functions within the headquarters second layer of defence (Risk Management, Audit Coordination, Business Review

Committee) lays the foundation to support synergies across these functions.

However, the location and organization of the PPG function within SPRED needs to be clarified to maximize its effectiveness. The PPG function may not have sufficient visibility as the PPG function was not visible in the organization chart, and according to some stakeholders interviewed its authority or independence (as the functional also covers risk management) might be perceived as compromised. The organization of SPRED with respect to the PPG and ERM functions should be clarified.

In particular, combining the two roles also appears to represent conflicting duties as set out in the PPG Policy and Procedure, as the PPG Specialist is responsible for quality assuring⁵ a policy (ERM) that they themselves created and were responsible for (see Issue 2). This arrangement may limit the effectiveness of the quality assurance process if the PPG Specialist is reviewing policies for which SPREAD is also responsible.

There is a need to update the PPG Policy and Procedure to reflect the actual arrangements in line with the corporate change management initiative's decision and the relocation of the function from DMA to SPRED. The current organization of the PPG function in UN Women did not match what is stated in the policy. As per the PPG Policy, the Director, DMA was responsible for "managing, overseeing and implementing the PPG framework". The Policy also states that the PPG Specialist should report to the Chief, Legal and is "responsible for assisting in the management, oversight and implementation of the PPG framework." In reality, the PPG Specialist functions are combined in the same post as the ERM Specialist functions and reside within SPRED and report to the Director, SPRED.

Recommendation 2 (Medium):

The Director, SPRED to:

- (a) Ensure that the location of the PPG function and its reporting line provide functional independence.
- (b) Assert the role and authority of the PPG function in its strategic coordination

⁵ In this specific case management reported that it put in place additional QA measures aimed at mitigating this risk, i.e. the ERM Policy Framework underwent a QA review by Legal and the promulgation process was facilitated by the PPG consultant to avoid the risk of someone reviewing their own work.

of the policy cycle management (reflecting it in the PPG Policy).

- (c) Update the PPG Policy (or PPG functional statement) including PPG's functional relationship with other key contributors to PPG, such as DMA and Legal, which should be clearly defined and reflected in UN Women's organization chart and AWP. The extent to which the Legal Office is separate from the PPG function should be clarified.

Issue 3: Adequacy of PPG Policy design

The PPG Policy and Procedure did not fully address each aspect of the policy cycle, which should include Policy Governance, Policy Needs Identification, Policy Design, Policy Implementation and Policy Monitoring, Evaluation and Enhancement. These five areas are the basis on which this audit was conducted and how the results in this assessment were organized. PPG Procedure focused mainly on the design phase of the policy cycle and did not address how needs should be identified, nor did it address how policies should be implemented, particularly in relation to change management (see Section E below). Lastly, it did not address how PPG are to be monitored and evaluated on their effectiveness, only the minimum review period was referred to. This was confirmed by a review of sampled PPG development processes, which generally followed the established procedures, but did not address these missing policy cycle aspects.

In response to the IAS internal survey, stakeholders mentioned that there was a need to: clearly outline policy owners' responsibility for responding to audits and implementation issues for their policies; provide information; and coordinate accordingly. It was also noted that it would help UN Women if PPG could improve cross-functional content and focus more on business processes – for example, programme management or implementing partner management, from beginning to end; – rather than have several individual PPGs that were difficult to relate to each other.

There was no requirement to include all three elements (policy, procedure and guidance) in a business process, and many procedures or guidance did not have an overarching (parent) policy. The PPG Policy or Procedure did not contain a naming

convention for PPG elements, including when it should be called a policy, procedure or guidance, or how the documents should be titled, which would help to streamline PPG organization and policy cycle management. However, some discussion of the types of PPG is included in a separate FAQ document.

IAS fully supports the need for an end-to-end process approach given there were more than 691 documents including 282 PPGs and 409 other knowledge and information resources available. This indicates the lack of a strategic, coordinated or integrated approach to policy cycle management, with defined and coordinated dependencies between different elements of PPG. Having such a high number of PPGs reflects an ad hoc or “band aid” approach to developing individual PPGs in response to single issues, rather than following a strategic business-process approach. It also represents a high risk as compliance is very difficult to ensure because the users might not be able to understand and follow all PPGs.

Some other agencies benchmarked approached policy cycle management as an end-to-end process. This helps to limit duplication and inconsistencies between policies. Each policy is accompanied by a flow chart of processes which fits into a larger organization-wide flow chart. This approach also helps to identify gaps in processes.

Recommendation 3 (High):

The PPG function to revise the PPG Policy to reflect that the main aim of PPG is to ensure UN Women effectively and efficiently delivers its programmes and activities and is protected from risks and include that:

- PPGs should be easy to understand and risk-driven, covering integrated end-to-end processes, ensuring dependencies between policies are identified and coordinated, and that the Business Process Owner’s role in the policy cycle is clarified.
- There should be a requirement within the PPG Policy to document a risk assessment when a policy is created or revised to ensure that policies enable the achievement of results and cost-effectively manage risks.
- The PPG Policy should make it mandatory for policies to clearly articulate tolerance, exceptions (if applicable) coupled with the escalation process to be

followed, both of which are critical for the mitigation of key risks.

The Internal Control Framework and ERM should reflect that Business Process Owners are responsible for monitoring compliance with their policies; exceptions to those policies; and to regularly assess policy effectiveness, user understanding and overall satisfaction. This is a fundamental step in preparing for the organizational Statement of Internal Controls.

C. POLICY NEEDS IDENTIFICATION

Issue 4: Systematic needs identification and policy gap analysis

The IAS survey of users and policy owners showed that, in general, both were able to exchange information on policy gaps. To identify gaps in policies, policy owners relied on frequent questions or feedback from users, oversight recommendations and responding to changing context. At the same time, policy owners were not always proactive or systematic in needs identification for revised or new policies. Therefore, gaps in existing or emerging processes were not systematically consolidated, analysed and prioritized by policy owners – the risk assessment was the least frequently used option in needs identification. Nine of the 25 user survey participants said they knew of a function, activity or process that was not governed by PPG.

There was no mapping of UN Women’s main governance, programme and operational activities versus its available PPG. It is clear, including from other IAS audits, that UN Women’s programmatic interventions outpace its policy framework, which leads to frequent exceptions, or activities conducted without corresponding governance or compliance frameworks in place. During 2019 and 2020, IAS identified several “orphan” areas without overarching policies, e.g. ethics, environmental and social safeguards, beneficiary management and cash-based interventions. IAS’ audit of compliance with donor requirements noted that donors increasingly had non-standard requirements that were not covered by existing PPGs and corporate process to ensure compliance with these clauses needed improvement. IAS also found that programmatic infrastructure activities (e.g. construction and refurbishment) were not governed by a policy, procedure or process, only by guidance issued by email and there was a need formalize this in PPG.

Other examples of documents being ‘orphaned’, i.e. not aligned with an overarching policy related to the draft Crisis Communications policy (under review) that was not aligned to an organizational Crisis Management Policy necessary to govern the organization’s internal and external crisis response strategy. In addition to the gaps identified above, several risks, processes and activities did not have a governing policy, including: official mobile phone and internet usage policy; and the policy on record retention needed to be updated to reflect the realities of electronic documents. Users in the survey referred to additional guidance needed in the donor feedback process; equipment donations to Programme Partners; medical evaluations during pandemics; and pro-bono contributions from the private sector.

Some of the risks that are not mitigated by PPG may go unaddressed by risk owners at field, regional or global level. This could leave UN Women exposed to programmatic and financial risk and losses, as well as reputational damage. It could also prevent UN Women benefitting from opportunities, i.e. if a new programmatic or innovation area does not have a policy or process it is more difficult to test and scale up.

While the main objective of policies and procedures is to enable the achievement of results while managing risks, the PPG Policy was not linked to the ERM policy and risk management process. It did not outline how risks should guide policy development and how risks not addressed in the existing PPG should generate a new policy or revision of an existing policy.

The PPG Policy did not include any provision on needs identification. It states, “to meet the needs of UN Women the Responsible Unit Head shall determine whether, within their functional area, it is appropriate to... develop a new Policy, Procedure or Guidance.” The PPG Procedure also did not include detailed guidance on needs identification. The Policy and Procedure should explain how needs identification might take place. Identified good practices from other agencies included: regular feedback on the adequacy of policies from the outposted functional specialists (e.g. HR or procurement in field offices); or a requirement for an end-to-end process risk assessment to be conducted at regular intervals (five–six years). Lastly, the PPG function did not have sufficient time to complete the necessary stocktake of policy gaps.

Recommendation 4 (High):

The PPG function, with policy owners, to coordinate a stocktake of key areas of activity, business processes and risks to map them to PPG and identify those areas with no governing policy and regularly brief Business Review Committee (BRC) on any outstanding gaps.

The PPG function to plan coordinating efforts to address the identified gaps including assigning ownership to “orphan” processes.

Recommendation 5 (Medium):

The PPG function to expand PPG Policy and Procedure to policy cycle areas by including key provisions and guidance on needs identification; who should be responsible; and how it can be conducted (risk assessment, systematic feedback from users and functional staff, oversight recommendations, donors requirements and mapping PPG against activities as reflected in AWP’s etc.).

D. POLICY DESIGN

Issue 5: Policy development expertise

Insufficient technical policy development expertise was embedded within different policy owner departments at headquarters. Offices often did not have professional policy drafting expertise within their teams; did not plan or budget for policy development or revisions. Moreover, the PPG function did not have a dedicated budget to assist policy owners or to fund key policy developments based on corporate risks and needs. One recurring comment in the internal surveys was that it would be useful to have a roster of consultants available to support the drafting of policies.

As per the IAS survey, 7 of 14 policy owners disagreed that they had sufficient resources to develop new PPG when the need arose (six agreed, one was neutral). However, 7 of 14 policy owners agreed that their team had sufficient policy drafting expertise (four disagreed, 2 were neutral, 1 was not applicable). One respondent noted “Policy drafting is always just ‘added on’ to someone else’s function, often an intern or a junior staff

member. No units have dedicated policy drafters [or policy officer]. When consultants are hired, units hire the same consultants they always use, who also do not have policy drafting expertise.” Another noted “Capacity at unit or division level is not always available to develop sound policies and hence require the engagement of consultants, funding is almost never set aside up front for their engagement.” Legal Office which was often involved in quality assurance mentioned that the burden of ensuring that the PPG was drafted to a high and consistent standard often fell on them, which is usually unbudgeted cost and diverts scarce legal resources from more urgent issues.

Recommendation 6 (Medium):

The PPG function to strengthen organizational capacity in developing effective policies through:

- (a) Requesting organizational budget dedicated to PPG development, prioritizing based on risk-based criteria developed by the PPG function in consultation with a representative section of Business Process Owners, users and ERM/SPRED.
- (b) Considering development of a roster of technical policy experts who can be engaged to support the development and drafting of policies and procedures for different departments.
- (c) Dedicated training for policy owners on policy development and sharing of best practices.
- (d) Inclusion of policy development expertise in policy owners’ terms of reference to embed this in their roles.

Issue 6: Stakeholder consultations

During the early stages of policy development, there is a risk that relevant organizational stakeholders are not identified, engaged and consulted on the development of PPG directly relevant to their area of work. This risk may be elevated where policies, being part of the same process, overlap or depend on each other.

This risk was mitigated by good practices developed by the PPG function: “Compliance with PPG Policy and Procedure Checklist” (evidenced by review of the Country Presence Governance Policy development process). The checklist helps to ensure that policy developers take the necessary steps when developing a new policy. This includes a step on consultation with stakeholders which is accompanied by a “PPG Consultation Plan”

explaining who, how, why, with and for whom consultations will be undertaken. This practice was in line with most other benchmarked entities.

IAS noticed that for some processes, especially during the latest revisions, Business Process Owners organized working groups and discussions with key stakeholders when developing policies and procedures. Stakeholders were routinely invited to comment on draft PPG documents in an iterative and multi-step review process. In addition, field personnel interviewed and surveyed generally found that they were adequately consulted on policies in development.

The IAS survey results showed that most of replies strongly agreed or agreed that when involved in consultations during development of new PPG they were satisfied with the outcome. Policy owners generally agreed that there was sufficient consultation and coordination with all relevant stakeholders. This generally positive feedback demonstrates the improvements made in the PPG Framework.

Nevertheless, there were some reports of stakeholders not being asked to provide feedback or not having enough time to respond. A root cause of this was that policy development or revision was not approached from end-to-end process perspectives. There is a need to further expand and systematize the consultation process. Survey showed a mixed feedback on consistency of the various PPG. Some respondents stated that there were inconsistencies/overlaps between/within policies/guidance.

As part of implementation of Recommendation 3:

The PPG function to devise a mechanism to ensure that an end-to-end process is used as a start for policy development, so that gaps, dependencies and overlaps between existing policies are identified at the design stage and relevant Business Process Owners (beyond those directly affected by the policy or with a direct interest in it) are consulted.

This could be implemented through use of an “opt in” process where all key Business Process Owners and regional offices which oversee the field are contacted when a policy is to be developed, giving them an opportunity for further involvement. This could be spearheaded by the PPG Specialist (if properly resourced).

At a later stage of maturity, this process could also include the PPG Steering Board, or

similar (see later on change management process), that would periodically meet to review soon to be issued policies (as per UNFPA practice). Methods for involving the BRC and Senior Management Team in policy development and approval could also be explored.

Issue 7: Leveraging mutual recognition in developing new policies due to emerging initiatives (UN reform and new ERP roll-out)

PPGs might not be adequately designed to swiftly respond to existing and emerging risks, leading to significant gaps (where there is no policy), and problems with compliance (where there is a policy, but it is deficient). The mutual recognition principle signed by UN system organizations as part of UN reform, or good policies already developed by other organizations may not have been sufficiently explored and considered during policy design. As a result, UN Women expended significant resources in “reinventing” policies where there were numerous existing examples within the UN system from which it might benefit. UN Women’s policies and practices may therefore significantly diverge from other UN system organizations, including those it partners with, or those that provide outsourced services, i.e. processes to be applied by common back offices in UN reform.

The PPG Policy and Procedure incorporated the UN mutual recognition principle through the section on “using external legislation” noting that “in some situations, it may be appropriate to adapt External Legislation to fill a need within UN Women for Policy, Procedure or Guidance”. However, if material modifications need to be made to external legislation then it must be treated as a new policy or procedure. The PPG Policy and Procedure could better explain how the mutual recognition principle is to be applied.

Recommendation 7 (High):

The PPG function to expand the PPG Policy to include: a presumption in favour of mutual recognition; and a mandatory step for exploring mutual recognition of existing UN system policies, which, if not explored, the Business Process Owner must justify.

Implementing a new ERP system as an “out of box” solution will have a major impact on various policies, procedures and guidance. PPG documents should be updated to reflect any changes brought about by the new ERP system. If a transaction process changes due to differing mechanics in the new ERP, the procedure governing that transaction process needs to be updated.

There is a high risk of lack of compliance and parallel universes between in-system processes and PPG established processes, as the new cloud-based ERP will use standard Oracle processes which might not be aligned with the PPG and policy owners have not yet developed plans to ensure this alignment. **Alignment should be a high priority** for the Entity because it may create a risk of non-compliance including a potentially qualified audit opinion on the financial statements generated in the new ERP.

Reportedly, the ERP Project Document and the TORs of business process owners already included a need for updating policies and procedures as a deliverable of the ERP project and this should be on the radar of business process owners. Currently the implementation plan is being further detailed.

Recommendation 8 (High):

The ERP Steering Committee to monitor that the ERP Business Process Owners properly plan for revision of policies and procedures affected by ERP. This plan should include review of the policies and procedures that will support the proposed ERP “out-of-box” solutions versus current PPGs that may require material changes.

Issue 8: Approval of policies

According to the PPG Policy, the UN Women Executive Director is responsible for approval of all policies. This may be time-consuming and compete with other strategic work, in part due to the level of technical complexity and unnecessary details in many policies. This may result in potential delays in the policy development process and may also dilute accountability among actual policy owners. The PPG Policy should be clear on approval protocols and the role of the Deputy Executive Directors in clearing their respective policies for substance and quality.

Some feedback provided through the IAS survey indicated that it would be beneficial to automate the approval and feedback process rather than the current practice of conducting the process through emails.

The PPG policy states in section 4.1 that “the Executive Director retains the authority to approve Policies and authorize exceptions thereto.” Section 4.2 states that “Each Responsible Director is, within their functional areas, responsible for ... approving Procedures and Guidance.” Of the 56 policies included in the PPG system, 20 were approved by the Executive Director, while 34 were listed as approved by other directors (e.g. DMA, HR, Finance, Programme Division). These 34 approvals took place prior to the launch of the latest PPG system, policy and procedure in August 2018. A further two policies were approved by the Senior Management Team, which is not advisable as the ownership and accountability for policy implementation might be difficult to establish.

According to the RIAS survey, policies were approved as follows: in 4 of 21 organizations all policies were approved exclusively by their Governing Body; in 6 of 21 organizations policies were approved by the head of the organization (e.g. Executive Director, Director-General, President); while in 9 of the 21 organizations policies were approved by a combination of the board, head of organization and/or senior management (2 did not respond)

Recommendation 9 (Medium):

The PPG function, in consultation with the Legal and Executive Director’s Office and Deputy Executive Director Offices, to devise a protocol for approval of new policies with corresponding Key Performance Indicators on timelines, and clearly defined roles and responsibilities, including SPRED’s involvement with respect to risk management and corporate performance. Based on an end-to-end risk assessment (discussed above), the number of policies should be limited and content should be principle based. The protocol should also include a briefing to ELT on the new policies. The process should be automated, and process and results retained.

E. POLICY IMPLEMENTATION

Issue 9: Change Management

Adequate change management processes and funding (training, communication, PPG maintenance and help desks, system to monitor) were not always in place when policies were designed or once released to ensure that the policy was properly introduced to personnel, socialized and operationalized.

Personnel may not be aware of key policies being created that affect them, or how to incorporate new policy requirements into existing processes. In addition, there may be issues or problems with operationalization of a new policy or revisions that only become apparent once the policy is put into use. Without proper change management processes in place, these issues cannot be identified and solved.

The PPG Policy and Procedure did not include any reference to change management or policy implementation requirements. From discussions with management, various headquarters departments and regional offices, there appears to be an expectation that policy owners provide some basic change management activities when a new policy or procedure is released or substantially changed (e.g. training, awareness, explanations of new developments, tools, systems, etc.). However, there was no requirement for this, so change management related to revised or new policies might not be systematically implemented or consistent. Based on the samples reviewed, uniform and minimum standards for change management activities had not been established for developing new policies.

The Policy Development checklist did not include any requirement to budget for implementation activities (tools, training, ongoing support, etc); or planning information about how much the policy development process is expected to cost; or the change management activities after promulgation. Ideally, UN Women should track this information. However, the policy implementation process was absorbed into the cost of the developing unit’s budget and was shared by the PPG team’s budget. Ten of the 14 policy owners surveyed said they did not have a budget for communications, training, help desk or systems to be able to monitor compliance and effectiveness, etc. to ensure any new PPG is adopted and used as intended.

The user survey showed that 14 of the 25 surveyed users disagreed or strongly disagreed that when a new PPG was introduced there was sufficient communication, training, question and answer sessions, focal point for help, or new systems to help them understand and use the new PPG. Moreover, 10 of the 25 surveyed users agreed or strongly agreed that when a new policy or revision was introduced they needed to keep manual spreadsheets or other workarounds to ensure compliance with new policy or revision. This may indicate a lack of systems to support personnel in addressing policy requirements. Conversely, when a new policy or revision was introduced, policy owners may have rolled out tools and systems to ensure compliance, which led to a proliferation of different unintegrated systems and tools. This also indicates that change management was not yet sufficiently matured to integrate new policies with the ERP. This adds to the manual data entry performed by PPG users into unconnected systems and complicates data accuracy.

Recommendation 10 (Medium):

The PPG Function to include in the PPG Policy minimum requirements for change management as part of implementation of new policies (depending on the nature of the policy and need for socialization), covering the key principles of change management to observe. The PPG Policy should include a governance structure for an integrated change management process that would link policies with changes in the ERP and other systems.

This could be done through expanding the terms of reference of the IT Governance Board and using this board effectively to include change management, where the key representatives (from users, Business Process Owners and suppliers such as IST) meet and discuss any planned major changes in individual or end-to-end business processes and ensure that these are integrated into ERP processes and monitoring reports. This would contribute to enhanced transparency over decisions, compliance, accountability and oversight.

The PPG Function to also consider developing a mandatory training module as part of personnel induction on how to use the PPG system and processes. Moreover, to introduce periodic information sharing webinars for the entire organization to present newly promulgated policies and provide an opportunity to share best practices in policy development.

Issue 10: PPG system

Most of the users surveyed and stakeholders interviewed commended the PPG intranet system as relevant and useful for their work as a repository of policies and procedures. However, the PPG system could be further optimized to enhance user friendliness. If the PPG system is difficult to use and does not fully cater to user needs, personnel may not be fully aware of policy requirements.

Policies were available in the PPG system but also in different headquarters intranet sites, which were not always consistent. Therefore, the PPG system was not a one-stop-shop as originally intended. For example, the HR intranet site had a section entitled “Benefits and Entitlements” which included PPG on salaries and allowances, conditions of service, leave, pensions, special post allowance, retirement, insurance, visas and separation, among others. This was also true for other business units such as Finance, Budget Management, ICT, Security and Procurement (list not exhaustive). Business Process Owners have been asked to align their individual intranet pages with PPG and ensure that all materials on their pages are sourced in the PPG. However, in the absence of appropriate resources and authority, it is not possible for the PPG function to perform this task and/or make it mandatory for these documents links to be harmonized.

Feedback on the new system was generally positive, especially in comparison to the old Programme and Operations Manual. Nonetheless, system users found that the PPG system’s indexing function could be improved. Several respondents noted that new personnel may have trouble finding what they need, stating that PPGs were difficult to locate; updates were communicated via emails without reflecting these updates in the PPG system; navigation could be improved, particularly by arranging documents by thematic area or process; flagging policy changes in the system; the system did not provide a flow from policy to procedure to guidance in a coherent manner; the alphabetical search was an ineffective method for users; and the search option was not user friendly. Nineteen of the 25 users surveyed stated they had not received any training on the PPG Framework or system.

Some of those interviewed mentioned that there were a significant number of revisions or new policies during 2020 (around 40) and, without the key changes having been explained, it was very difficult and time-consuming to absorb the information. Some users mentioned that PPG is only available in English, while some countries work in other official UN languages.

However, there were also examples of good practices, especially in the newly rolled out policies. New or revised PPG were promulgated via an email from the PPG Framework email address. Some policies and procedures included basic information about the document such as its purpose; who should read and understand the documents; effective date; content owners; and other relevant information such as the availability of webinars and who to contact with questions. The latest promulgation (“Risk Management Policy and related documents” released on 16 October 2020) included the above information and also an additional section entitled “Key changes” with a summary table of changes made to the document since its previous version. This is a useful addition for PPG users to quickly understand the key changes made to the document. This approach should be adopted for future promulgations.

A survey of RIAS organizations found some useful methods of presenting PPG information. Some organizations made use of policy and procedure flow charts to aid colleagues’ understanding of how to practically apply the PPG. Some organizations kept high-level information in policies only, with more detail provided in procedures that relied heavily on flow charts.

Recommendation 11 (Medium):

Based on Recommendation 4 on mapping processes to existing PPGs, the PPG function (subject to resourcing) to plan for visual consolidation of the PPG system, including exploring methods for improving the way in which PPG are presented, searched for, indexed and where possible translated into other official UN languages. The PPG function to work with Business Process Owners at headquarters and subsequently with regional and country offices to ensure that all materials on local intranet sites are aligned with and sourced in the PPG. These activities should be included in PPG’s AWP and properly budgeted for.

F. POLICY ENHANCEMENT

Issue 11: Monitoring and evaluation

PPG were not reviewed and updated in a timely manner to ensure they are still results-oriented, cost-effective or whether they mitigate process risks. There is a risk that some PPGs could be out of date; no longer relevant or efficient; contradict other newer documents; or have problems or challenges that were realized during application.

Of 291 PPG documents, 78 (27 percent) were overdue for review, and 10 (3 percent) were due for review. Of the 45 policy owners listed in the PPG system, eight appear to be out of date, with personnel having left the organization or changed roles. In addition, several policy owners were not Chiefs of Section or Heads of Department but more junior staff. Ideally, all policy owners should be the most senior member of the functional area that is addressed by the PPG.

The PPG Policy requires that documents are reviewed at a minimum every four years rather than being risk or needs driven. Therefore, even if all documents are reviewed on time (which they are not, as per the above statistics), the frequency of review may not be sufficient to ensure that all PPG remain up to date and relevant. In practice, many PPG reviews occurred because of oversight recommendations to improve them, which may also indicate a lack of proactive policy revision. See also the findings on policy design (Issue 3) and needs identification (Issue 4).

As part of implementation of Recommendation 3, the PPG function to incorporate risk or need as a review criterion.

Recommendation 12 (Medium):

As part of preparing for the Statement of Internal Controls, the PPG function to incorporate a requirement into AWP for policy owners to regularly review and confirm that their policies are relevant and address risks, to ensure that such a process is substantive and a proper needs analysis and identification is carried out; and to ensure that ownership is linked to a functional position rather than individual staff. This could include a dashboard that displays how many policies a unit has that are out of date.

Issue 12: Alignment between PPG, risk management and compliance

PPG and ERM were not yet fully aligned. Not all policies defined risk appetite, possible waivers and exceptions (e.g. crisis protocol), and expected escalation processes. Resources permitting, policy development/revision should be aligned with the process of embedding risk tolerance for specific processes. Once these tolerance levels have been defined, they should be embedded in the respective policies rather than being communicated separately as exception policies.

There was no requirement in the PPG Policy or Procedure to define organizational risk appetite when drafting a policy relating to any topic. The sample PPG reviewed by IAS, as well as many other PPG reviewed during audits, showed that risk appetite, tolerance and escalation were not always included. However, the PPG Policy states that only the Executive Director has the authority to approve policies and exceptions to those policies, while responsible Directors have the authority to approve procedures and guidance and exceptions to procedures and guidance.

Exceptions to existing provisions in policies (i.e. there is a clear established tolerance, above which the situation is treated as an exception and escalated to higher management approval) were often confused and treated in the same way as gaps in policies (i.e. when there is no policy/provision to cover the situation). Gaps in policy should not be considered exceptions to policies (as there is no provision to be excepted) and should instead be treated as special case authorizations. UN Women should seek to address these gaps in policies (see Issue 4 for more information).

Policy exceptions were not tracked or monitored. Frequent use of policy exceptions or development of “exceptional” or parallel policies may indicate that certain policies are not fit for purpose and/or not identified for enhancements in a timely manner. If monitoring of exceptions is not taking place, policies cannot be amended or improved to address common issues that are causing exceptions. Nine of the 14 surveyed policy owners said their unit did not have sufficient capacity, tools and resources to conduct monitoring activities of the PPG they were responsible for. In addition, as per the IAS

meta-synthesis, UN Women systems were not built to capture cases of exceptions, except for financial data dashboards on donor reporting and financial closure in OneApp. This makes effective monitoring a challenge.

In the absence of a compliance unit, the PPG Policy establishes that “the PPG Specialist, who reports to the Chief of Legal, is responsible for assisting in the management, oversight and implementation of the PPG Framework, and more particularly... maintaining records of all clarifications and authorized or rejected requests for exceptions”, among other things. Therefore, responsibility for tracking all exceptions to PPG rested with the PPG Specialist (currently reporting to the Director, SPRED). This represents a significant workload, not currently supported by adequate resources, systems or tools and it may not be feasible to continue this modus operandi. It also dilutes the accountability of policy owners. Moreover, not tracking exceptions from PPGs might reduce visibility of non-compliant cases.

The RIAS survey revealed that in several organizations policy owners had primary responsibility for monitoring compliance of their own policies.

Recommendation 13 (Medium):

In the PPG Policy, the PPG function to:

- (a) Better define exceptions, linked to risk tolerance and escalation, versus special cases due to gaps in PPG.
- (b) Roll out a mechanism to identify and track exceptions to existing policies which should be maintained by Business Process Owners and regularly analysed to feed back into policy – this should clarify the treatment of gaps in policies, as distinct from exceptions to existing policies – one process for treatment of policy gaps (risk-opportunities based on documented decisions potentially based on another UN policy) and another for treatment of exceptions to existing policies.
- (c) Collect from BPOs and report all PPG exceptions and special cases to the BRC on a quarterly basis.

V. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
1. Resourcing of the PPG function	<p>Recommendation 1:</p> <p>The Deputy Executive Director, Resource Management, Sustainability and Partnerships to create a full-time PPG Specialist position and ensure sufficient non-staff budget is available to ensure the PPG function is sustainable and can strategically prioritize organizational needs in PPG. The role of the Legal Office in the process should be updated in the PPG Policy and additional costs to the Legal Office in relation to PPG (oversight, review and quality assurance) should also be identified, costed and included in the function's AWP.</p>	Governance	DED	High	Management agrees with the recommendation and intends to address this, subject to the availability of resources, in the broader context of the change management exercise and ongoing work to align results and resources. Additional updates on implementation will be provided during the recommendation follow-up exercise.	31 March 2022
2. Positioning of the PPG function	<p>Recommendation 2:</p> <p>The Director, SPRED to:</p> <p>(a) Ensure that the location of the PPG function and its reporting line provides functional independence.</p> <p>(b) Assert the role and authority of the PPG function in its strategic coordination of the policy cycle (reflecting it in the PPG Policy).</p> <p>(c) Update the PPG Policy (or PPG functional statement) including PPG's functional relationship with other key contributors to PPG, such as DMA and Legal, which should be clearly defined and reflected in UN Women's organization chart and AWP. The extent to which the Legal Office is separate from the PPG function should be clarified.</p>	Governance	ELT	Medium	<p>This matter will be actioned to ensure that the role and authority of the PPG function within the Division is clearly articulated and communicated as such, both in the policy framework as well as within the organization's organogram.</p> <p>As indicated, one of the main reasons for establishing SPRED was precisely to strengthen the synergies between risk management, compliance, internal governance, and oversight, etc. Placing the PPG function within SPRED, alongside other oversight functions within the HQ second layer of defence (e.g. Risk Management, Audit Coordination, Strategic Planning) sets the foundation to support the organization with leveraging the synergies across these functions, while working closely with other oversight bodies to ensure sufficient balance between accountability, responsibility and independence.</p>	By Q4 2021
3. Adequacy of PPG Policy design	<p>Recommendation 3:</p> <p>The PPG function to revise the PPG Policy to reflect that the main aim of PPG is to ensure UN Women effectively and efficiently delivers its programmes and activities and is protected from risks and include that:</p> <ul style="list-style-type: none"> - PPGs should be risk-driven, covering integrated end-to-end processes, ensuring dependencies between policies are identified and coordinated, and that the Business Process Owner's role in the policy cycle is clarified. - There should be a requirement within the PPG Policy to document a risk assessment when a policy is created or revised to ensure that policies enable the achievement of results and cost-effectively manage risks. - The PPG Policy should make it mandatory for policies to clearly articulate tolerance, exceptions (if applicable) coupled with the escalation process to be followed, both of which are critical for the mitigation of key risks. <p>The Internal Control Framework and ERM should reflect that Business Process Owners are responsible for monitoring compliance with their policies; exceptions to those policies; and to regularly assess policy effectiveness, user understanding and overall satisfaction. This is a fundamental step in preparing</p>	Governance	PPG function	High	<p>The revision to the PPG Policy (i) to include the main aim of the PPG (ii) make it mandatory to document a risk assessment and (iii) clearly articulate risk tolerance and exceptions (if applicable) as well as related escalation processes) will be undertaken alongside other policy recommendations that have been proposed in this review.</p> <p>Changes to the Internal Control Framework/Policy remain the responsibility of the Directorate of Management and Administration who are the custodians/content owners.</p>	By Q4 2021

	for the organizational Statement of Internal Controls.					
4. Systematic needs identification and policy gap analysis	<p>Recommendation 4: The PPG function, with policy owners, to coordinate a stocktake of key areas of activity, business processes and risks to map them to PPG and identify those areas with no governing policy and regularly brief the Executive Leadership Team (ELT) or Business Review Committee (BRC) on any outstanding gaps. The PPG function to plan coordinating efforts by management to address the identified gaps including assigning ownership to “orphan” processes.</p>	Governance	PPG function	High	This recommendation to coordinate a stocktake of areas of key activities and business processes and related risk is subject to the availability of adequate resourcing (particularly in the light of other major initiatives such as the ERP Project) and is likely to be only implemented in the medium to long term.	TBC (linked to resourcing requirements)
	<p>Recommendation 5: The PPG function to expand PPG Policy and Procedure to policy cycle areas by including key provisions and guidance on needs identification; who should be responsible; and how it can be conducted (risk assessment, systematic feedback from users and functional staff, oversight recommendations, donors requirements and mapping PPG against activities as reflected in AWP etc.).</p>	Governance	PPG function	Medium	The revision to the PPG Policy and Procedures to clear articulate the need for needs identification, risk assessment and the use of feedback from other stakeholders and activities will be made alongside other policy recommendations that have been proposed in this review.	By Q4 2021
5. Policy development expertise	<p>Recommendation 6: The PPG function to strengthen organizational capacity in developing effective policies through: (a) Requesting organizational budget dedicated to PPG development, where priorities should be ranked according to risk-based criteria developed by the PPG function in consultation with a representative section of Business Process Owners, users and ERM/SPRED. (b) Considering development of a roster of technical policy experts who can be engaged to support the development and drafting of policies and procedures for different departments. (c) Dedicated training for policy owners on policy development and sharing of best practices. (d) Periodic information sharing webinars for the entire organization to present newly promulgated policies and provide an opportunity to share best practices in policy development. (e) Inclusion of policy development expertise in policy owners and team members’ terms of reference to embed this in their roles.</p>	Governance	PPG function	Medium	<p>This recommendation is subject to the availability of adequate resourcing and is likely to be only implemented in the medium to long term.</p> <p>a) The request for additional organizational budget for PPG development will be made alongside the determination of the scope of work required to develop and/or update specific ERP policies and procedures, and thereafter, will be made in line with future AWP cycles (PPG function).</p> <p>b) The consideration for a roster technical policy experts will be tabled as part of recommendation 8 that relates to the implementation of the ERP implementation plan that is likely to provide the needed context and scope of work required to develop and/or update specific ERP policies and procedures (PPG Function)</p> <p>c) Dedicated training for policy owners on policy development and sharing of best practices will be considered in the context of available resourcing (PPG Function)</p> <p>d) Information sharing webinars to present newly promulgated policies and share best practices should be considered as part of recommendation 10 that relates to change management requirements by Business Process Owners after the promulgation of new or revised policies as required (BPOs)</p> <p>Inclusion of Policy development expertise in the TORs of policy owners and team members will be considered and tabled with the HR function (PPG Function)</p>	TBC (linked to resourcing requirements)
7. Leveraging mutual recognition in developing new policies due to emerging initiatives (UN reform and new ERP roll-out)	<p>Recommendation 7: The PPG function to expand the PPG Policy to include: a presumption in favour of mutual recognition; and a mandatory step for exploring mutual recognition of existing UN system policies, which, if not explored, the Business Process Owner must justify.</p>	Governance	PPG function	High	The revision to the PPG Policy will be made alongside other policy recommendations that have been proposed in this review.	By Q4 2021
	<p>Recommendation 8: The ERP Steering Committee to monitor that the ERP Business Process Owners properly plan for revision of policies and procedures affected by ERP. This plan</p>	Governance	ERP Steering Committee	High	Management agreed with the recommendation and will provide updates during the follow up exercise.	31 Aug 2021

	should include review of the policies and procedures that will support the proposed ERP “out-of-box” solutions versus current PPGs that may require material changes.					
8. Approval of policies	<p>Recommendation 9: The PPG function, in consultation with the Legal and Executive Director’s Office and Deputy Executive Director Offices, to devise a protocol for approval of new policies with corresponding Key Performance Indicators on timelines, and clearly defined roles and responsibilities, including SPRED’s involvement with respect to risk management and corporate performance. Based on an end-to-end risk assessment (discussed above), the number of policies should be limited and content should be principle based. The protocol should also include a briefing to ELT on the new policies. The process should be automated, and process and results retained.</p>	Governance	PPG function	Medium	The PPG will consult with the Executive Office relevant stakeholders and ensure that the resulting decision on the approval of new policies and protocols for reporting are reflected in the PPG Policy, also ensuring that the process of approval is automated as much as possible.	By Q4 2021
9. Change Management	<p>Recommendation 10: The PPG Function to include in the PPG Policy minimum requirements for change management as part of implementation of new policies (depending on the nature of the policy and need for socialization), covering the key principles of change management to observe. The PPG Policy should include a governance structure for an integrated change management process that would link policies with changes in the ERP and other systems. This could be done through expanding the terms of reference of the IT Governance Board and using this board effectively to include change management, where the key representatives (from users, Business Process Owners and suppliers such as IST) meet and discuss any planned major changes in individual or end-to-end business processes and ensure that these are integrated into ERP processes and monitoring reports. This would contribute to enhanced transparency over decisions, compliance, accountability and oversight. The PPG Function to also consider developing a mandatory training module as part of personnel induction on how to use the PPG system and processes.</p>	Governance	PPG function	Medium	<p>The revision to the PPG Policy to include minimum requirements for change management linked to the implementation of new policies as well as changes to business processes, systems and other major initiatives will be made alongside other policy recommendations that have been proposed in this review.</p> <p>The PPG function will consider the recommendation for developing mandatory induction training on how to use the PPG within the context of available resource.</p>	By Q4 2021
10. PPG system	<p>Recommendation 11: Based on Recommendation 4 on mapping processes to existing PPGs, the PPG function (subject to resourcing) to plan for visual consolidation of the PPG system, including exploring methods for improving the way in which PPG are presented, searched for, indexed and where possible translated into other official UN languages. The PPG function to work with Business Process Owners at headquarters and subsequently with regional and country offices to ensure that all materials on local intranet sites are aligned with and sourced in the PPG. These activities should be included in PPG’s AWP and properly budgeted for.</p>	Governance	PPG function	Medium	In the context of other recommendations made, as well as resource availability, the PPG function will consider recommendations to enhance the PPG system to ensure that integration and harmonization are achieved while ensuring that these are designed to meet the needs of users to the extent possible.	TBA
11. Monitoring and evaluation	<p>As part of implementation of Recommendation 3, the PPG function to incorporate risk or need as a review criteria. Recommendation 12: As part of preparing for the Statement of Internal Controls, the PPG function to incorporate a requirement into AWP for policy owners to regularly review and confirm that their policies are relevant and address risks, to ensure that such a process is substantive and a proper needs analysis and identification is carried out; and to ensure that ownership is linked to a functional position</p>	Governance	PPG function	Medium	<p>The PPG function will as part of recommendation 3 make relevant changes to incorporate risk as a review criterion for policy revision and/or development.</p> <p>The PPG function will work with the SPU function towards including a requirement in the AWP cycle for policy owners to confirm that policies address relevant risks.</p>	<p>Q4 2021</p> <p>Q4 2021</p>

	rather than individual staff. This could include a dashboard that displays how many policies a unit has that are out of date.					
12. Alignment between PPG, risk management and compliance	<p>Recommendation 13: In the PPG Policy, the PPG function to:</p> <p>(a) Better define exceptions, linked to risk tolerance and escalation, versus special cases due to gaps in PPG.</p> <p>(b) Roll out a mechanism to identify and track exceptions to existing policies which should be maintained by Business Process Owners and regularly analysed to feed back into policy – this should clarify the treatment of gaps in policies, as distinct from exceptions to existing policies – one process for treatment of policy gaps (risk-opportunities based on documented decisions potentially based on another UN policy) and another for treatment of exceptions to existing policies.</p> <p>(c) Report all PPG exceptions and special cases to the BRC on a quarterly basis.</p>	Governance	PPG function	Medium	<p>a) The revision to the PPG Policy and Procedure to define exceptions linked to risk tolerance and escalations will be made alongside other policy recommendations that have been proposed in this review.</p> <p>b) A mechanism to identify and track exceptions to policies, alongside general compliance monitoring of policies will be developed by the PPG functions, while working with BPOs; however, the implementation of this mechanism is largely dependent on the extend and speed at which policy revisions are made by BPOs in order to identify policy exceptions.</p> <p>The reporting of PPG exceptions and special cases will commence when items 12b and 12c above have been implemented.</p>	<p>a) Q4 2021</p> <p>b) TBA</p> <p>c) TBA</p>

ANNEX 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

A. AUDIT RATINGS

Satisfactory	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
Some Improvement Needed	The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
Major Improvement Needed	The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
Unsatisfactory	The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.

B. PRIORITIES OF AUDIT RECOMMENDATIONS

High (Critical)	Prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.
Medium (Important)	Action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Country Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.

UN WOMEN IS THE UN ORGANIZATION
DEDICATED TO GENDER EQUALITY AND THE
EMPOWERMENT OF WOMEN. A GLOBAL
CHAMPION FOR WOMEN AND GIRLS, UN
WOMEN WAS ESTABLISHED TO ACCELERATE
PROGRESS ON MEETING THEIR NEEDS
WORLDWIDE.

UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system's work in advancing gender equality.



Planet 50-50 by 2030
Step It Up for Gender Equality

220 East 42nd Street
New York, New York 10017, USA
Tel: 212-906-6400
Fax: 212-906-6705

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