INTERNAL AUDIT REPORT UN WOMEN COUNTRY OFFICE IN MALI

UN WOMEN

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INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)
Internal Audit Service (IAS)
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EXECUTIVE SUMMARY

Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an internal audit of the UN Women Country Office in Mali (the Country Office) from May to June 2019, with a field visit to the office from 20 May to 31 May 2019. The audit aimed to assess the adequacy and effectiveness of the governance arrangements, risk management practices and control processes relating to the following areas and subareas:

- **Strategic priorities, programmes and project management:** strategic priorities, programme and project management, coordination of gender mainstreaming, advocacy and resource mobilization.

- **Governance, risk management and internal control system**: office structure and delegations of authority, control environment, risk management, internal control system, data quality and implementation of prior audit recommendations.

- **Operations**: implementing partners, human resources, finance, procurement, information and communication technology, travel, and safety and security.

The audit covered the state of governance, risk management and internal controls based on a sample of Country Office activities from 1 January 2018 to 31 May 2019. During this period, the Country Office recorded US$ 11.24 million in expenditure.

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 state of governance, risk management and internal controls in the Country Office as **Some Improvement Needed** meaning that "the assessed governance arrangements, risk management practices and control processes 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."

Among several good practices adopted by the Country Office, IAS notes that the following could be considered for replication. The Country Office had developed: (a) a manual in French to help implementing partners better understand the requirements of their partnership with UN Women; and (b) an enhanced partner capacity assessment document that included the use of partner risk profiles.

The overall assessment of Some Improvement Needed was mainly due to improvements needed in:

- **Advocacy and project management**: Formalizing a strategy on advocacy and communications; clarifying roles in resource mobilization efforts; advocating for action to address Gender Scorecard findings; addressing the need for improved delivery monitoring; and addressing project closure delays.

- **Governance and risk management**: Devising HR strategy with structure and staffing to needed to deliver strategic priorities; and, enhancing risk identification and management.

- **Operations**: enhancing mechanisms for paying implementing partners in remote areas; enhancing procurement oversight; and, testing Business Continuity and Disaster Recovery Plans.

IAS made 10 recommendations to address the above areas for improvement, three of which are ranked high priority and seven medium priority. One recommendation is corporate in nature and is addressed to a headquarters unit. The corporate recommendation did not contribute to the overall assessment rating.

The three high (critical) priority recommendations mean *"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."*

The three high priority recommendations are related to:

- Devising a formal advocacy and communications strategy aligned with the Strategic Note and the Resource Mobilization Strategy, regularly monitoring its implementation and effectiveness by collecting data on key performance indicators. Revising the workplan related to resource mobilization and communications to ensure clear accountability and reporting lines for personnel involved in both areas.

- Advocating to finalize and implement a United Nations Country Team (UNCT) action plan to address the findings from the UNCT Gender Scorecard, including regular reporting on action plan progress. Revising

strategic goals in its coordination-related strategy to include more emphasis on collection and maintenance of sex-disaggregated data.

- Ensuring that the Country Office finalize and regularly test its Business Continuity and Disaster Recovery Plans and update them accordingly, including: considering the engagement of full-time security expertise; updating the office's security evacuation plan; ensuring emergency room provisions are sufficient and current; and using hotels cleared by UNDSS.

Further to the high priority recommendations, IAS made seven 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."*

Management comments and action plan

The Representative accepted the recommendations and is already in the process of implementing the recommendations. The corporate recommendation has also been accepted by the relevant headquarters unit.

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

Lisa Sutton, Director
Independent Evaluation and Audit Services

ACRONYMS AND ABBREVIATIONS

AWP	Annual Work Plan
BCP	Business Continuity Plan
DMA	Division of Management and Administration
DOA	Delegation of Authority
DRF	Development Results Framework
DRP	Disaster Recovery Plan
IAS	Internal Audit Service
IB	Institutional Budget
ICF	Internal Control Framework
IEAS	Independent Evaluation and Audit Services
M&E	Monitoring & Evaluation
MERP	Monitoring, Evaluation and Research Plan
MORSS	Minimum Operating Residential Security Standards
OEEF	Organizational Efficiency and Effectiveness Framework
PMD	Performance Management and Development
PPG	Policy, Procedure and Guidance
PRC	Procurement Review Committee
PSMU	Programme Support Management Unit
RMS	Results Management System
SN	Strategic Note
UNCT	United Nations Country Team
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
UNDSS	United Nations Department of Safety and Security
UN SWAP	UN System Wide Action Plan
UNV	United Nations Volunteer
WPS	Women, Peace and Security

I. BACKGROUND INFORMATION

About the Country Office

UN Women in Mali aims to ensure gender equality and women's empowerment across the country.

UN Women Mali supports partners including government and civil society and works with local private sector partners to put in place policies, laws, services and resources that women need to achieve equality.

The Country Office is located in Bamako, Mali.

At the time of the IAS mission in May 2019, the Country Office employed 59 personnel and listed 12 vacant posts. Seven positions are funded by Institutional Budget (IB), extra-budgetary and core funding, the remaining 52 positions are funded by non-core (project) funds.

At the time of the mission, the country field programme comprised 26 projects with a total budget of US$ 12.39 million and total delivery of US$ 3.95 million as at 26 September 2019.[1]

The Strategic Note (SN) for 2018–2021 focuses on four priorities: (i) women's peace and security; (ii) economic empowerment in agriculture and the private sector; (iii) governance; and iv) ending violence against women.

The resource mobilization target to deliver the SN was US$ 15.3 million. As of September 2019, US$ 12.0 million had already been secured, leaving US$ 3.3 million as a target to be mobilized.[2]

Budget and delivery are summarized in Table 1 below.

Table 1: Budget and delivery 2018 and 2019, US$[3]

	2018 – target	2018 – actual	2019 – target	Oct 2019 – actual
OEEF budget	1,532,759	1,770,000	1,556,129	1,830,000
OEEF delivery	n/a	1,520,000	n/a	705,100
DRF budget	9,802,739	6,890,000	13,703,561	10,560,000
DRF delivery	n/a	5,770,000	n/a	3,240,000

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[1] Figures are taken from RMS.
[2] Figures are taken from RMS.

[3] Figures are taken from RMS.

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

The current SN covers the period 2018–2021; however, a new SN is being devised to commence in 2020. The SN lists the Country Office's strategic priorities as: (i) leadership and political participation; (ii) women's economic empowerment and entrepreneurship; (iii) ending violence against women; and iv) peace, security and humanitarian action. To support these priorities, the Country Office plans to further expand its field presence in the northern region of Mali.

The Country Office's Resource Mobilization Strategy covers the period 2018–2020. The large increase in resource mobilization efforts year-on-year is a positive trend. In 2018, the Country Office planned to mobilize US$ 11.3 million and mobilized US$ 7.7 million (68 per cent of that planned). In 2019, the Country Office plans to mobilize US$ 15.3 million and had mobilized US$ 12.0 million at the time of the audit. The Country Office has four active project pipelines that have been approved, an additional project is pending approval and four project pipelines are in draft.[4]

The Country Office delivered 74 per cent and 84 per cent of its budgeted expenditure for the years 2017 and 2018, respectively.

The stakeholders interviewed by IAS confirmed that the Country Office understands its specific role in the country and addresses their expectations through proactive advocacy and communications.

The following areas needed some improvement: strategy on advocacy and communication; UN coordination on gender mainstreaming; roles in resource mobilization implementation plan; monitoring, reporting and evaluation plans and activities; and project design and management.

KEY ISSUES AND CONCLUSIONS

Issue 1: Formalizing a strategy on advocacy, communications and resource mobilization

The Country Office's work was regarded as highly relevant by several donors interviewed. UN Women Mali has many active engagements which were highlighted by stakeholders, e.g. the informal group of Friends of Women Peace and Security, which has assisted in elaborating the new National Action Plan for Resolution 1325 Women Peace and Security; and the Country Office's co-chairing of the Gender Task Force of the Mali Donor Working Group. The Country Office also led the inter-agency Communications Group, developing communication materials on a common vision for women in Mali.

Some stakeholders stressed the need for the Country Office to position itself to further act as a strong advocate for gender equality, to prevent situations where, in times of exceptional country need with limited resources, 'gender' is often the first area to face cuts.

The Country Office did not have a formal advocacy and communications strategy that is up to date and aligned with the SN and Resource Mobilization Strategy to support the achievement of UN Women Mali's strategic priorities. An advocacy and communications strategy should set out the

Country Office's communication priorities and resource requirements, allocating scarce resources and assigning activities to the personnel responsible.

The Country Office has four positions related to advocacy, resource mobilization and communications: an Advocacy and Resource Mobilization National Specialist; a national Communications Officer and an Assistant (who report to the Advocacy and Resource Mobilization Specialist); and a Communications Analyst position at the international UN Volunteer (UNV) level (vacant).

Currently, the Advocacy and Resource Mobilization Specialist is responsible for all resource mobilization activities. However, this Specialist does not have full oversight over resource mobilization activities because they are performed by a wide range of senior personnel in the office. Moreover, the Specialist is heavily involved in communications activities. The communications workload is significant, including meeting the needs of donors, sensitization, visibility and Communication for Development. The Advocacy and Resource Mobilization Specialist also represents UN Women as president of the UN Communication Group. This requires a great deal of time, but reportedly has strategic benefits for UN Women. The workplan for implementing the Resource Mobilization Strategy could therefore be revised to further clarify roles

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[4] Figures are taken from RMS.

and responsibilities and redistribute them in a more balanced way to ensure resource mobilization targets are achieved.

Recommendation 1 (High):

The Representative to:

- Devise formal advocacy and communications strategy aligned with the Strategic Note and the Resource Mobilization Strategy; and regularly monitor their implementation and effectiveness through collecting data on the key performance indicators.

- Revise the workplan related to resource mobilization and communication to ensure clear accountability and reporting lines for personnel involved in both areas; set aside sufficient resources; and review the Advocacy and Resource Mobilization Specialist's role with respect to communication activities, which are closely linked with, but also separate from, resource mobilization.

Issue 2: Advocating for action to address Gender Scorecard findings

The Country Office has been involved in gender mainstreaming coordination in the United Nations Country Team (UNCT) through leading/participating in key thematic groups; participating in the development of a new United Nations Development Assistance Framework (UNDAF); providing support to government and Civil Society Organizations (CSOs); and initiating discussions on the UNCT Gender Scorecard for Mali. Further enhancements could be led by UN Women Mali in the following areas:

- The results of the recent UNCT Gender SWAP Scorecard indicate that much more could be done to advance gender mainstreaming in the UNCT, and UN Women can play a key coordinating role in this.

- There is a critical contextual gap that exists around sex-disaggregated data, particularly some baseline data points of the Country Office's SN. Some work is underway – such as through the Spotlight project – which will help to produce baseline data on gender-based violence.

- Some stakeholders highlighted that UN Women could play a stronger role by being an expert knowledge bank about women in Mali. For example, many stakeholders need reliable data to report to their nation's capitals on various issues concerning women in the country. It would be helpful to stakeholders if the Country Office could easily furnish them with such information. This is

being developed by the Country Office as a follow up to the donor round table on the financing of gender equality and women's empowerment for the Sustainable Development Goals (SDGs) in Mali.

- There was a perceived lack of knowledge about the Gender Scorecard in the UNCT. This may indicate that the Country Office is not sufficiently advocating for the critical conclusions and action plan. Before the audit, a decision was taken by the UNCT to implement the recommendations of the Gender Scorecard.

Recommendation 2 (High):

The Representative to:

- Advocate for finalizing and implementing a UNCT action plan to address the findings of the UNCT Gender Scorecard. This should include regular collection of sex-disaggregated data and reporting on action plan progress. Accountability for joint actions should be established and enforced.

- Revise strategic goals in the Country Office's coordination-related strategy to include more emphasis on collection and maintenance of sex-disaggregated data.

Issue 3: Need for improved delivery monitoring

In 2018, the Country Office had a total project budget of US$ 8.7 million, of which US$ 7.3 million was delivered (84 per cent of the budget). As at 30 September 2018, total delivery was at US$ 4.88 million, meaning that US$ 2.36 million (or 33 per cent) was delivered from October to December 2018. In 2019, the Country Office had a total project budget of US$ 15.24 million which is an increase of US$ 6.58 million or 76 per cent. As at 28 May 2019, the Country Office had delivered only US$ 2.19 million or 14 per cent (updated to US$ 3.95 million or 30 per cent at September 2019). These trends indicate that most of the delivery tends to occur later in the year. There are often valid reasons for this, including local context, seasonal changes, availability of funding and timing of large expenditure. However, the Country Office should ensure that it is delivering as per the workplan. On a related note, there is no centralized system in UN Women for regular project progress data collection and validation to be used in donor reporting. To overcome this issue, the Country Office needs to devise a project management, monitoring and reporting workflow where project managers regularly report on programmatic delivery versus financial delivery

and project risks to be validated by the Monitoring & Evaluation (M&E) Unit.

In 2019, all Partner Cooperation Agreements (PCAs) were signed in April, May or June. This made it impossible to deliver through implementing partners in the first quarter of 2019. If this is a common occurrence and linked with the country context, this risk should be identified in the Risk Management System and mitigating measures designed to address it.

Of 26 donor reporting requirements in 2018, the Country Office submitted 8 different types of reports past their due date. Common feedback from the interviewed donors included the need to ensure timely submission of reports to ensure that donors are kept up to date and that funds are released in a timely manner, so that donors can meet their own commitments.

The M&E Unit's performance was assessed by the internal audit to be generally satisfactory, with visibility on the ground and tools and templates to monitor programme implementation. However, physical human capacity is limited and more resources would be beneficial to enhance and expand this important area.

The corporate Monitoring, Evaluation and Reporting Plan (MERP) for 2019 was quite general and did not include a list of specific project monitoring activities to be performed during the year. Devising a specific project monitoring plan for the year (to be regularly updated) would help the Country Office to ensure the adequacy of its monitoring activities.

Recommendation 3 (Medium):

The Representative to:

- Record in the risk registry and closely monitor delivery and donor reporting risks, including regular field programme portfolio monitoring and reporting timeliness.
- Expand the monitoring, evaluation and reporting plan (MERP) to project and partner monitoring activities, so that the plan is used as a comprehensive and coordinating framework with roles for each party involved.
- Establish a workflow so that project managers generate updates based on programmatic delivery, financial delivery and risks. Updates should be validated by the M&E function, supported by additional reporting coordination resources, if available.

Issue 4: Project closure delays

The Country Office did not have an adequate mechanism to ensure the timely closure of projects. There were two projects for which operational closure was delayed by up to one year (as per OneApp Dashboard on Project Closure Compliance). The financial closure process was apparently delayed because the Project Managers had left the Country Office.

Recommendation 4 (Medium):

The Representative to establish a mechanism to ensure swift closure of projects (including swift closure of those currently outstanding).

B.   Governance, risk management and controls

The Country Office has experienced difficulties in ensuring that the necessary positions and personnel are available to support implementation of its work. The Country Office relies on the use of Service Contracts, UNVs and interns to implement much of its workplan, which has led to regular turnover of personnel.

At the time of audit, the organization chart showed 59 positions, including 24 Service Contracts, 19 Fixed Term Appointments (FTAs), 7 UNVs, 5 Interns, 3 Special Service Agreements (SSAs) and 1 Expert on Mission. At the time of audit, 12 posts were vacant, including key positions such as Deputy Representative, Communications Analyst, M&E Officer, Project Officer, Programme Assistant and Reporting Assistant. Of the 59 positions, 3 were funded by core budget, 4 by IB and the remaining 52 by non-core budget. The Country Office follows UN Women's standard Internal Control Framework, delegation of authority and risk management approaches.

Implementation of prior year audit recommendations was satisfactory. The following areas needed further improvement: organizational structure, risk management, the internal control system and environment, and data quality, as reported below.

KEY ISSUES AND CONCLUSIONS

Issue 5: Devising long-term HR strategy with structure and staffing needed to deliver strategic priorities

At April 2019, the Country Office had 59 personnel with 12 positions vacant, including key roles such as Deputy Representative, Communications Analyst, M&E Officer, Project Officer, Programme Assistant and Reporting Assistant. Staff turnover is relatively high. This is reportedly due to less attractive personnel contracts.

The ratio of staff members to other personnel (currently 32 per cent) has improved over time, but is still low. The Country Office relies heavily on temporary service contract modalities, interns and UNVs (20 per cent of the workforce). This is due to the availability and timing of funding in the office, e.g. FTA positions are only feasible if the funding source is longer term. The Country Office noted that some important positions (such as in the areas of security and ICT) would benefit from being FTAs rather than Service Contracts to promote continuity. Since October 2017, 14 personnel have left the office (23 per cent of total positions). This is mainly due to personnel seeking other opportunities, often FTA positions with other UN entities. The most recent Security Assistant resigned when they received an FTA offer at another UN agency. This is of concern given the importance of security in the country context.

Staffing in the Country Office is organized on a project by project basis. To address staffing needs, the Country Office could consider revising the office structure by creating a management support function to serve all projects, thus increasing potential economies of scale between projects, and potentially providing better contractual arrangements if funds are pooled.

The Country Office's HR function is focused more on administration than people management. There is less focus on building and implementing a longer term HR strategy. This is because the Country Office only has one HR Associate (G6) and one HR Assistant (UNV). This is not something the Country Office should be faulted for, but rather is an indication that HR practice could evolve from an administrative provider to a key adviser in the Office's critical human resources. Moreover, UNDP also supports the Country Office with recruitment activities for which the office has to pay on an annual basis.

Recommendation 5 (Medium):

The Representative to develop a longer-term HR strategy that supports a revised organizational structure needed to deliver the Country Office's priorities. The potential for pooling different funding for more stable contracting arrangements should be considered.

Issue 6: Enhancing risk identification and management

The Country Office's risk register was outdated and incomplete. At the time of audit, 16 risks were listed in the Risk Management System, of which 9 were Approved, 6 were Pending Approval and 1 risk was Retired. The ten Approved and Retired risks did not have any listed Mitigation Action, Mitigation Owner, Due Date and Mitigation Status. The six risks Pending Approval included these elements, but had not yet been approved.

There were potential duplicates among the risks, which need to be reviewed. Moreover, several risks identified

during the audit were not included in the risk register, including potential fraud risks. The Country Office has yet to consider the following risk categories, which are included in the corporate guidelines: limited market risk; programme delivery risk; monitoring and evaluation risk; strategic priorities risk; and corporate governance and compliance risk.

Recommendation 6 (Medium):

The Representative to use the risk log as an interactive management tool for decision-making and include key risks, mitigation strategies and responsible personnel. All risks to be uploaded to the Risk Management System and monitored on a monthly basis.

Issue 7: Update delegation of authority (CORPORATE)

The Representative's Delegation of Authority (DOA) letter did not state whether the Representative has a Level 1 or 2 DOA for procurement. The policy on DOA grants the holder of a DOA the authority to approve transactions up to a certain level. The Representative approved a Purchase Order which exceeds DOA Level 1, but is within DOA Level 2. This issue should be clarified by the headquarters unit responsible for issuing the DOA.

Recommendation 7 (Medium): (CORPORATE)

PSMU to review procurement DOAs to ensure that the necessary distinction is made regarding the level of procurement authority (1 or 2) that is being delegated.

C. Operations

The Country Office's Operations Manager is responsible for operations with a team including a Financial Management Specialist, a Human Resources Associate, a Human Resources Assistant, a Procurement Associate, a Computer Systems Associate, a Finance Assistant and an Operations Assistant.

In 2018, the Country Office procured goods and services worth US$ 1.7 million, including US$ 1.2 million in services and US$ 0.5 million in goods. At 31 December 2018, the Country Office had 136 assets with a total net book value of US$ 367,985. This included seven vehicles.[5]

Operational processes and corresponding controls in accounting, financial and travel management were established and functioning satisfactorily. Some improvements were needed in implementing partner management, procurement, human resources, information and communication technology, and security.

KEY ISSUES AND CONCLUSIONS

Issue 8: Mechanisms for ensuring adequate control of the payment process for implementing partners in remote areas

The Country Office works with some implementing partners in remote areas of Mali and experiences challenges in making payments to partners in these areas. For example, when the Country Office needs to make DSA payments to partners for attendance at training sessions, the payments often must be made in cash. This poses serious safety, security and financial risk management challenges for the custodian of the cash.

The regions have differing access to alternate payment methods. While cash suppliers seem to be widely available, they do not operate in all areas. One service provider seems to be widely available throughout the country; however, others are not available in the north.

There is an additional risk regarding the ability of the Country Office to verify that partner training attendees entitled to payments are legitimate payees. The Country Office must ensure that sufficient evidence is provided by partner training attendees and that this evidence is cross-checked with expected attendance lists to ensure that payments only go to the proper recipients. This is also difficult to achieve when working in remote areas.

Due to the inconsistency with regard to availability of payment methods in the different regions in the country and the inherent risks attached to transporting and paying in cash, the Country Office needs to devise a cohesive strategy for ensuring adequate integrity and control over the payment process to partners in remote areas. The strategy could include a range of solutions that apply to different geographical areas.

Recommendation 8 (Medium):

The Representative, with advice from PSMU and DMA, to devise a strategy for the payment of implementing partners in remote areas, ensuring the integrity of the payment process.

Issue 9: Procurement oversight

IAS noted a need for improved procurement oversight in the Country Office. The Country Office did not have a formal procurement strategy. After developing a consolidated procurement plan, a strategy could be developed which will assist the office in determining the appropriate procurement methods to follow (e.g. Invitation to Bid, Request for Quotation, etc.). A strategy could also discuss how to encourage gender-responsive procurement (e.g. how will this be achieved, who by, what are the milestones?).

IAS observed delays between completion of tenders and Purchase Order issuance (nine months in one case); requisitions were not raised at the correct time; and three procurement submissions were rejected due to insufficient documentation provided to the Procurement Review Committee (PRC). The rejections were not subsequently resolved by the Office, which may have resulted in delays in implementation. Rejections by the PRC should be addressed and rectified in a timely manner. Proper planning and documentation would ensure that rejections are reduced or avoided.

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[5] Figures are taken from Atlas.

Recommendation 9 (Medium):

The Representative to devise a procurement strategy that addresses the need for coordinated procurement planning and continual oversight.

Issue 10: Managing Security, Business Continuity and Disaster Recovery Plans

According to the Policy, Procedure and Guidance (PPG), the Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) should be tested at planned intervals in order to prepare for unforeseen events.

The Country Office has a BCP which was finalized in October 2018. The plan was last tested in 2017, before the plan was finalized. The Country Office also has a DRP which was finalized in September 2017. This plan has also not been tested.

As discussed in Issue 5, the Country Office had a Security Assistant who recently left the organization to take up an FTA position at a different UN agency and the position is currently vacant. The Country Office maintains that the contract modality available at UN Women was a key reason for the departure. The Country Office is exploring the possibility of recruiting a security officer on an FTA contract; however, it has had challenges in securing the funding and approvals from headquarters.

A security evacuation map is posted on the walls in various locations around the office, but there is no other evacuation plan or other similar overarching document. For example, it is not stated and not clear where the point of assembly is after evacuation takes place. There is also no evidence that the plan is tested on an annual basis.

The Country Office has a secure room for colleagues to use as a shelter in the event of an attack. The secure room has a bathroom. The room also has a supply of emergency water and food. However, there is insufficient water available for personnel and the food store had a best before date that had already expired. These stores should be monitored periodically to ensure that they are ready to use in the event of an emergency.

IAS also observed that the Country Office sometimes organizes functions in hotels that are not approved by the UN Department of Safety and Security (UNDSS). This occurs when approved hotel function spaces are not available for rental.

Recommendation 10 (High):

The Representative to ensure that the Country Office finalize and regularly test its Business Continuity and Disaster Recovery Plans and update them accordingly. The following considerations should be part of Business Continuity and security management:

- Consider the engagement of full-time security expertise.

- Update the office's security evacuation plan.

- Ensure emergency room provisions are sufficient and current.

- Use hotels cleared by UNDSS. If unavoidable, seek advance guidance from UNDSS before booking.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
1. Formalizing a strategy on advocacy, communications and resource mobilization	1. The Representative to: Devise formal advocacy and communications strategy aligned with the Strategic Note and the Resource Mobilization Strategy; and regularly monitor their implementation and effectiveness through collecting data on the key performance indicators. Revise the workplan related to resource mobilization and communication to ensure clear accountability and reporting lines for personnel involved in both areas; set aside sufficient resources; and review the Advocacy and Resource Mobilization Specialist's role with respect to communication activities, which are closely linked with, but also separate from, resource mobilization.	Strategic priorities, programme planning and implementation	Representative	High	The former SN is ending this year; it has been evaluated and a management response has been developed. The next SN is being developed; when finished, a communication and resource mobilization strategy will be developed. This will be developed as soon as the new SN is approved by the UN Women DED.	31 March, 2020
2. Advocating for action to address Gender Scorecard findings	2. The Representative to: Advocate for finalizing and implementing a UNCT action plan to address the findings of the UNCT Gender Scorecard. This should include regular collection of sex-disaggregated data and reporting on action plan progress. Accountability for joint actions should be established and enforced. Revise strategic goals in the Country Office's coordination-related strategy to include more emphasis on collection and maintenance of sex-disaggregated data.	Strategic priorities, programme planning and implementation	Representative	High	We are leading and this is how the RC asked UN Women to lead the development of the work plan to implement the recommendations of the Score card	31 December, 2019

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3. Need for improved delivery monitoring	3. The Representative to: Record in the risk registry and closely monitor delivery and donor reporting risks, including regular field programme portfolio monitoring and reporting timeliness. Expand the monitoring, evaluation and reporting plan (MERP) to project and partner monitoring activities, so that the plan is used as a comprehensive and coordinating framework with roles for each party involved. Establish a workflow so that project managers generate updates based on programmatic delivery, financial delivery and risks. Updates should be validated by the M&E function, supported by additional reporting coordination resources, if available.	Strategic priorities, programme planning and implementation	Representative	Medium	The MERP contains activities on partnership with training workshops organized for partners. The M&E team are working on it.	31 December, 2019
4. Project closure delays	4. The Representative to establish a mechanism to ensure swift closure of projects (including swift closure of those currently outstanding).	Strategic priorities, programme planning and implementation	Representative	Medium	The Operations have already started with accelerating the closure of projects.	31 December, 2019
5. Devising long-term HR strategy with structure and staffing needed to deliver strategic priorities	5. The Representative to develop a longer-term HR strategy that supports a revised organizational structure needed to deliver the Country Office's priorities. The potential for pooling of different funding for more stable contracting arrangements should be considered.	Governance, risk management and controls	Representative	Medium	An international consultant who had worked for several years as OM and HR in UN Women carried out an HR analysis and HR strategy including the GAO office. The recommendations of this analysis are being implemented. The HQ had been contacted by the Country office and they have provided training on Procurement CIPS level 3 for the first time in West and Central Africa. Representation from other countries like Sierra Leone, Guinee Bissau, and Senegal attended.	31 December, 2019

					The Chief of Learning at UN Women HQ and UNFPA are going to provide training on Leadership and coaching The HQ colleagues are helping us to develop an appropriate organizational structure.	
6. Enhancing risk identification and management	6. The Representative to use the risk log as an interactive management tool for decision-making and include key risks, mitigation strategies and responsible personnel. All risks to be uploaded to the Risk Management System and monitored on a monthly basis.	Governance, risk management and controls	Representative	Medium	This risk management has been uploaded before the audit. The risk log will be used monthly by the Representative.	31 December, 2019
7. Update delegation of authority (CORPORATE)	7. PSMU to review procurement DOAs to ensure that the necessary distinction is made regarding the level of procurement authority (1 or 2) that is being delegated.	Governance, risk management and controls	PSMU, Programme Division	Medium	PSMU has recently done a mapping of such DOAs issued without Levels since 2017 and has prepared a Note to File (currently being reviewed by DED's office for signatures). PSMU has also modified the Head of Office template to include the Procurement Delegation Threshold and shared it with DMA for review and subsequent inclusion in the PPG Frame-work. This would be supported by an assessment and comparison of the criteria used for assigning the thresholds.	28 February, 2020
8. Mechanisms for ensuring adequate control of the payment process for implementing partners in remote areas	8. The Representative, with advice from PSMU and DMA, to devise a strategy for the payment of implementing partners in remote areas, ensuring the integrity of the payment process.	Operations	Representative	Medium	The Deputy Chief of Procurement UN Women assisted the office to select different means of procurement and payment of DSA on the Field.	31 December, 2019
9. Procurement	9. The Representative to devise a procurement strategy that addresses the need for coordinated procurement	Operations	Representative	Medium	The Deputy Chief of Procurement UN Women assisted the office to devise a	31 December, 2019

Oversight	planning and continual oversight.				procurement strategy.	
10. Managing Security, Business Continuity and Disaster Recovery Plans	10. The Representative to ensure that the Country Office finalize and regularly test its Business Continuity and Disaster Recovery Plans and update them accordingly. The following considerations should be part of Business Continuity and security management: Consider the engagement of full-time security expertise. Update the office's security evacuation plan. Ensure emergency room provisions are sufficient and current. Use hotels cleared by UNDSS. If unavoidable, seek advance guidance from UNDSS before booking.	Operations	Representative	High	The BCP will be tested by the end of December 2019. Recruitment of a security specialist with an FTA contract is ongoing. UN Women is now in a common UN House where the management is ensured by a P4 manager. UN Women only contribute the Common Costs to the premises. Security is provided by the UN.	31 December, 2019

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

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