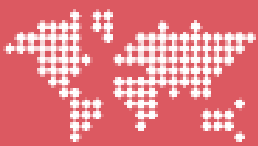# SUMMARY REPORT ON META-SYNTHESIS OF RESULTS FROM FIELD OFFICE INTERNAL AUDITS

SUMMARY REPORT ON META-SYNTHESIS OF RESULTS FROM FIELD OFFICE INTERNAL AUDITS

INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)
Internal Audit Service (IAS)
UN WOMEN

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IEAS/IAS/2021/002

SUMMARY REPORT

Report objective, scope and methodology

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) performed a meta-synthesis of IAS' internal audit results for 14 UN Women field offices (FOs) [1] audited between October 2018 and June 2020. The objectives of this meta-synthesis were to:

- provide an assessment of the extent to which FOs applied UN Women's established controls to manage strategic, programmatic and operational risks;

- summarize corporate issues resulting from these audits, and several related thematic audits and reviews; and

- communicate to Business Process Owners and senior management corporate areas for improvement which will contribute to improved cost-effective governance, risk management and controls in the field.

The 14 audits covered FO transactions for the most recent period (between 12 and 24 months) at the time of each audit. In 2019, the 14 FOs' expenditure was US$ 83.8 million (27 per cent of overall FO expenditure of US$ 306 million). This meta-synthesis summarizes the assessment of the FOs based on 21 individual criteria among four areas:

- advocacy, coordination, strategic priorities planning and implementation (four criteria);

- programme, project and Programme Partner management (four criteria);

- governance, risk management and Internal Control Framework (six criteria); and

- operations (seven criteria).

Each FO was rated for each criterion based on a four-level rating system (Satisfactory, Some Improvement Needed, Major Improvement Needed, or Unsatisfactory).

Table 1: Audit rating definitions

Satisfactory (S)	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 (SIN)	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 (MIN)	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 (UnSat)	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.

IAS followed the *International Standards for the Professional Practice of Internal Auditing* in preparing this report.

Overview of the audit ratings

This review does not represent an additional audit in and of itself but a meta-synthesis of earlier audit findings, corporate issues and areas for improvement. IAS has summarized the rating of the state of governance, risk management and controls in the 14 audited FOs in Table 2 below. Based on these 14 individual field audits, IAS assessed the current overall state of **governance, risk management and controls in UN Women** (to ensure the guidance, direction and oversight of field programme management, the FO network and operations) **at a corporate level as Some Improvement Needed** meaning that "the assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement".

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[1] As of September 2020, UN Women had 6 regional offices (ROs), 3 multi-country offices (MCOs), 50 country offices (COs), 40 programme presence offices (PPOs) and 7 liaison offices (LOs), referred to in this report as field offices (FOs). In late 2018, IAS audited Albania, Mozambique and South Sudan COs; in 2019 – Asia and the Pacific RO, Afghanistan, Brazil, Liberia, Mali and Uganda COs, and China and Myanmar PPOs; in early 2020 – East and Southern Africa RO, Kenya CO and Somalia PPO.

Table 2: FOs audited from October 2018 to June 2020

2018	
Albania CO	Satisfactory
Mozambique CO	Some Improvement Needed
South Sudan CO	Some Improvement Needed
2019	
Asia and the Pacific Regional Office (APRO)	Satisfactory
Afghanistan CO	Some Improvement Needed
Brazil CO	Satisfactory
China PPO	Satisfactory
Liberia CO	Some Improvement Needed
Mali CO	Some Improvement Needed
Myanmar PPO	Some Improvement Needed
Uganda CO	Satisfactory
2020	
East and Southern Africa Regional Office (ESARO)	Some Improvement Needed
Kenya CO	Some Improvement Needed
Somalia PPO	Major Improvement Needed

Key conclusions and recommendations

Key achievements and good practices

The majority of FOs audited were assessed as Satisfactory overall for six of the 21 assessed criteria (A.2 Coordination of gender mainstreaming; C.4 Data integrity and information systems; C.5 Internal control framework (ICF); C.6 Implementation of previous oversight findings; D.3 Financial management; and D.6 Asset management). This meant, for instance, that most FOs had satisfactory systems and processes for coordination of gender mainstreaming in their countries; recorded accurate and timely

data into UN Women's systems; and had generally adequate Internal Control Frameworks, including for financial and asset controls.

At the corporate level, and particularly since 2017, UN Women management has made significant improvements in its governance and business processes, including by providing guidance, direction and oversight of field programme management, the FO network and operations. Some of these improvements are detailed below:

- Introduction of a new Policy, Procedure and Guidance (PPG) Framework and system for managing policies to improve the accessibility, usability and monitoring of policies.

- Development and refinement of the Strategic Note and Annual Work Planning process; Monitoring, Evaluation and Research Plans; quarterly monitoring of activities and outputs; and annual reporting on Strategic Note results.

- Commencement of a wide-ranging Change Management exercise, including further development of Enterprise Risk Management (ERM), and the creation of the Strategic Planning, Resources and Effectiveness Division (SPRED).

- Training and workforce professionalization in procurement, project and financial management. UN Women has provided CIPS[2] training for 421 personnel since 2016 and developed communities of practice (e.g. in procurement, finance and UN coordination) to encourage networking and sharing of best practices between offices.

- Development of the Financial Management Section's (FMS) Global Virtual Service Centre to ensure finance personnel throughout UN Women have access to expertise and support.

- Development of OneApp which consolidates several useful dashboards with data and statistics on programme and project delivery, results management, donor agreements, risk management, procurement, travel, human resources (HR) and Programme Partners, a country-level programme monitoring tool combining information on current delivery and future planning, as well as other areas.

- Introduction of a risk-management process into the annual planning and monitoring cycle, and making use of risk information for reporting through tools such as a risk dashboard.

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[2] An internationally recognized certification in procurement by the Chartered Institute of Procurement and Supply (CIPS)

- Monthly Management and Administration Division (DMA) financial and operational management and monitoring reports covering elements of unit and office performance for the Senior Management Team.

- Streamlining UN Women's 'internal management framework' by clarifying roles and professionalizing procedures of the Executive Leadership Team, Senior Management Team and the new Business Review Committee (BRC).

- Efforts to enhance the project document template and project appraisal mechanism for projects with targeted interventions and short-term funding.

As an example of good practice that could be replicated within the organization, IAS noted the FMS-prepared case study of its 'journey and key milestones' from 2012 to 2020, summarized in Annex 1. The key elements of enhancing FMS as a second line of defence included: (a) establishment of a dedicated Finance Field Support Unit in FMS; (b) professionalization of all field finance positions with FMS as a recognized authority in financial policy and procedure development, implementation and training; (c) creating a Global Virtual Service Centre (GVSC) in headquarters and the regions for all financial donor reporting and support for financial project closure; and (d) formalization of the Global Financial Management Network (GFMN) reporting to the Deputy Director of Financial Management, connecting finance colleagues from FMS, regional offices (ROs) and GVSC. The network provided structure and ensured cohesive delivery and oversight for financial services and accounting in a widely decentralized organization through knowledge sharing, co-created solutions, cross-regional collaboration, FO capacity building, service delivery, and streamlining and efficiency initiatives. The network provides second line of defence for all financial management services as well as regular monitoring through OneApp and other dashboards. Field audits found other good practices implemented by FMS, including monthly and yearly closures, networking and training of Finance Associates, and backstopping FOs.

Key conclusions on enhancements and recommendations

General conclusions

1. Building on the above-mentioned progress made by individual Business Process Owners, UN Women would further benefit from integrating and expanding these practices into **monitoring of other key business processes and policies,** and **developing a corporate Statement of Internal Controls** supported by an overarching and cohesive assurance mapping exercise.

2. UN Women would also benefit from **defining accountability and strengthening the capacity of the Business Process Owners responsible for overseeing and monitoring the effectiveness of policies.** In particular, thematic audits and advisory reviews of Risk Management, Policy Cycle Management, Project Cycle, Management of Programme Partners, Travel, Cash-Based Interventions and Ethics and Integrity (see further details below), have already suggested that these areas would benefit from additional capacity to ensure that the policies in place address associated risks in a cost-effective manner; are working as intended; and explore emerging opportunities from changing contexts.

3. The analysis by audit area in this report also identified the following issues as causes of control weaknesses: **limited integration of available systems; limited field capacity and resources; less mature risk and project management processes; and monitoring**. These weaknesses may hinder UN Women's ability to achieve and demonstrate scalable results.

A proposal to enhance Business Process Owners' capacity and to strengthen accountability through the introduction of an annual Statement of Internal Controls has already been made in IAS' 2019 Annual Report.[3] In the Executive Board's annual session, the board encouraged *"UN-Women management in its continuous efforts to further strengthen its second line of defence, including on accountability for key processes highlighted in the report and the establishment of a Statement of Internal Controls."* Management has committed to further action to address this recommendation, but progress to date has been slow.

Detailed conclusions and recommendations by audit area

This report **summarizes systemic issues** in FOs and related issues and causes at the corporate level. The report **makes 16 further recommendations to headquarters divisions and teams** to address areas for improvement. One recommendation was ranked as High priority and 15 Medium priority. Key improvements needed and recommendations are summarized by audit area below:

Advocacy, coordination, strategic priorities planning and implementation

- **Headquarters oversight arrangements over FOs have not yet been fully operationalized**. This gap has contributed to instances where issues were not raised

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to the attention of Executive Management in a timely manner and might lead to challenges in the achievement of results, loss of funding and/or reduction in external stakeholder trust.

Recommendation 1 (High): The Executive Leadership Team, with support from Change Management, to clarify the role of oversight within UN Women's field structure and enhance operational support protocols.

- **The lack of minimum defined corporate expectations of ROs' role, accountability and authority** made it difficult to effectively manage in-house and external expectations about ROs' core roles and responsibilities. IAS made a recommendation in this regard to the Change Management Team in its 2019 *Audit of the Asia and the Pacific Regional Office (APRO).*[4]

- **Most of the Country Offices (COs) audited did not have a cohesive approach to advocacy and communications** (managing key stakeholders, strategy with success indicators and its performance monitoring). There was no common understanding of what is meant by structured advocacy as a programming tool to ensure UN Women is more visible and its communication-based advocacy more impactful.

Recommendation 2 (Medium): The Strategic Partnerships Division (SPD) to (a) develop guidance on communication-based advocacy to help managers with effective strategy setting and performance measurement; and (b) propose an accountability framework for communication-based advocacy with roles, reporting relationships and monitoring responsibilities between SPD, ROs and field operations.

- **FOs approached their coordination mandate differently**: this was in part due to limited resources to implement coordination strategies. **ROs need to perform a stocktake of coordination work** at country level and **define a regional coordination strategy**. UN Women needs to **better articulate its corporate coordination strategy and related accountability framework**. IAS finalized its 2020 rapid assessment of governance of UN Women Coordination, where IAS concluded that UN-Women requires a better articulated vision, updated strategy, accountability framework and clarity on resources invested in coordination.

Recommendation 3 (Medium): Taking into account conclusions from the IAS rapid assessment of UN Women's coordination governance, the UN System Coordination

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Division (UNSCD) to develop a road map to enhance FO coordination work through (a) articulation of vision and UN system coordination strategy (theory of change) as a part of the new Strategic Plan, (b) with support from Executive Leadership Team, Change Management Team and HR, establishing a matrix-type coordination results and accountability framework (coordination performance indicators both at the Entity and at the offices/units level), (c) developing the minimum expectations for ROs and COs to support the coordination of gender mainstreaming in the field and reporting lines between UNSCD and FOs; (d) building capacity and providing technical support across the UN system for gender-responsive policies and programming, and (e) conducting functional analysis to be able to deliver on the above.

- **Strategic Notes often included a large number of impacts, outcomes and results and Annual Work Plans included many activities and performance indicators**. This made it difficult to focus efforts and monitor results, in addition to the lengthy annual planning process. There was no corporate benchmark for a reasonable number of Strategic Note/Annual Work Plan results framework indicators. Management has established monetary thresholds to reduce the number of outcomes and outputs.

In 2020, FOs had 5,807 activities in their Annual Work Plans (91 per cent of the organization-wide total of 6,377), ranging from 1 to 264 per FO, with an average of 70 and median of 55 activities per FO. Twenty-one FOs each had over 100 activities, more than half of the overall total. The largest FOs did not always have the most activities. For example, the Fiji Multi-Country Office (MCO) had 68 activities (with a budget of US$ 9.9 million); Jordan CO had 61 (budget of US$ 12.5 million); and Colombia CO had 47 activities (budget of US$ 11.7 million). Many smaller FOs had some of the largest activity counts. For example, the Thailand CO had 264 (budget of US$ 895,000); Senegal CO had 169 (budget of US$ 3.0 million); and India MCO (India country-programme only) had 112 activities (budget of US$ 3.0 million).

In some cases, Annual Work Plan activities or indicators did not correspond to those of the Strategic Notes. This was in part due to frequent SN outcome planning for larger budgets than later mobilized, thus requiring to adjust Annual Work Plans. This resulted in 'moving targets', which also impacted the Strategic Note's later

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[4] IAS report IEAS/IAS/2019/010, recommendation 1: https://www.unwomen.org/en/about-us/ac-countability/audit/internal-audit-reports

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evaluability. **Most project-level indicators were not integrated into Annual Work Plans** (the UN Women Results Management System [RMS] did not facilitate this).

> *IAS advises SPRED to: (a) consider aligning the Annual Work Plan process with the biennial budget planning process; (b) enhance guidance and quality assurance for integrated, realistic and measurable Strategic Note and related Annual Work Plan development and operational results frameworks; and (c) ensure evaluability and alignment of the Annual Work Plans with the longer-term Strategic Notes. IAS notes that SPRED has already initiated actions on this recommendation as part of the revised Strategic Note and Annual Work Plan guidance and to address these issues further for the 2022 Annual Work Plan process and under the new UN Women Strategic Plan. Strategic Notes will follow the UNDSCF in terms of outcomes and impacts but will also link normative and programmatic initiatives under Strategic Note results and outputs.*

- **FOs commonly lacked realistic, up-to-date and dynamic resource mobilization strategies** to support their Strategic Notes. **The corporate LEADS system** (to track resource mobilization efforts) **was not fully used, not validated for data quality nor monitored.** There were no performance incentives or sanctions for overestimating or not achieving resource mobilization targets. Strategic Note priorities were often not revised if the required resources were not mobilized. Significant issues were not always escalated to senior management in a timely manner. This impaired effective delivery and led to crystallization of associated risks.

> In 2019, 88 FOs had a total planned budget of US$ 630.5 million and a total actual budget of US$ 489.0 million, leaving a 22 per cent funding gap.
>
> Use of LEADS (number of 'leads') decreased by 30 per cent from 2016 to 2020, while UN Women's non-core budget increased twofold over this period.

> *Recommendation 4 (Medium): SPD, the Political Analysts and Programme Development Unit (PAPDU) and SPRED to enhance guidance to plan, implement, monitor and adjust resource mobilization strategies, including ROs' oversight and support role in FO resource mobilization, and to escalate issues outside of FOs' control. Roles of individual units need to be integrated, complemented and coordinated (e.g. PAPDU to monitor the LEADS system and support FOs on project development with non-core funding and pipeline management; SPD to proactively advise and share information with FOs on donors, trends and opportunities; and*

> *SPRED to ensure that multi-year resource mobilization strategies are part of strategic priority planning discussions, which are adjusted accordingly).*

- Field audits consistently found **a need for improvement in Strategic Note/Annual Work Plan implementation, monitoring and reporting. Documented evidence of programmatic delivery and results was not always available. Few FOs had dedicated monitoring, reporting and evaluation (M&E) personnel.**

> As of 31 August 2020, FOs employed 891 programme personnel, of which only 287 were staff, 482 were service contractors and 122 were UN Volunteers (UNVs). Only 23 of these personnel were dedicated to M&E: 9 staff, 1 service contractor and 13 UNVs. Only 157 programme personnel (86 staff, 49 service contractors and 22 UNVs) were funded by Institutional Budget (IB) or core funding, of which only four personnel were dedicated to M&E (one staff member and three UNVs). Programme and M&E tasks were also performed by consultants.

> *Recommendation 5 (Medium): SPRED (as leading the strategic planning and results management) and the Policy, Programme and Intergovernmental Division's (PPID) Programme Support Management Unit (PSMU) (as leading the programme and project life cycle) and PAPDU, with necessary monitoring and reporting resources, to (a) provide integrated guidelines on how to define, prioritize, measure and document results framework targets, activities, indicators and necessary supporting data in both Strategic Notes/Annual Work Plans and related projects implemented during a particular Strategic Note period; (b) set a mechanism to validate supporting data at regional/corporate levels; (c) strengthen Monitoring, Evaluation and Research Plans with integrated results-focused monitoring, reporting and evaluation frameworks involving corporate, regional and country-level parties as necessary, and help FOs to obtain/mobilize adequate monitoring, reporting and evaluation attention and resources; (d) ensure project design documents include sufficient M&E resources from the outset; and (e) set up a corporate monitoring mechanism to monitor the effectiveness of the above.*

> *UN Women needs to revisit its approach to field-based monitoring, reporting and evaluation to ensure these processes are sufficiently funded and sustainable, e.g. using pooled funding from budgeting through direct project costs and funding the gap from its IB or core budget.*

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Programme and project management

- **Narrative project progress reports were sometimes activity-focused**; **did not align achieved with expected results,** or with financial progress reports; **had data quality issues; or were submitted with delay** to donors.

  At times, project portfolio monitoring frameworks were not integrated and effective. **UN Women did not have a comprehensive project management and monitoring system** with FOs' project portfolio data. **Systems did not facilitate comprehensive project budget monitoring,** e.g. they did not capture committed but not yet incurred costs, which at times resulted in budget overruns. In some cases, **UN Women made transfers of funds and costs between projects**, which impairs transparency of budget management. This resulted from insufficient financial management training for project managers.

  For 'unearmarked' donor funding of Strategic Note outcomes, **FOs did not always develop individual project documents** with project-specific results frameworks and budgets. Corporate guidelines on 'unearmarked' donor funding were being developed at the time of this report.

  The technical quality assurance of projects was not fully embedded in the accountability framework, affecting FOs that did not have sufficient capacity.

  Some FOs could improve the cost-effectiveness and sustainability of their interventions, for example, by reducing the number of frequent and costly training events. **Projects also** frequently **lacked exit and sustainability strategies.**

  Project beneficiary management needed improvement in terms of beneficiary safeguards, grievance mechanisms and data protection. **UN Women did not have a beneficiary management system.**

  Many of these issues and related recommendations were included in the IAS 2019 Project Life Cycle Gap Assessment, [5] which management is implementing. In addition, the #NextGenERP project aimed to provide an integrated project management system; however, the project's original scope have not been finalized yet, so it is not yet clear if the project management system will be a part of #NextGenERP or another system will be used. *IAS reiterates its recommendation on*

the need for an adequate project management system to support the programme and project life cycle. This report further recommends:

> *Recommendation 6 (Medium): PSMU, with support from FMS (a) as part of the #NextGenERP project, to explore including all financial commitments in project budget monitoring reports; and (b) to plan organization-wide financial management training for project managers and related programme personnel.*
>
> *Recommendation 7 (Medium): PSMU, with close support from key contributors such as IEAS, SPRED and DMA, to develop UN Women's Value-for-Money Strategy and Policy to assist FOs in designing cost-effective interventions.*

- **Management of Programme Partners needed significant improvement**, e.g. programmatic monitoring of Programme Partner activities and actual results on the ground; financial monitoring of Programme Partner expenditure; and security of sensitive Programme Partner and beneficiary data. These and other issues, including strengthening of policies and procedures on Programme Partner management, were reported in IAS' 2019 thematic audit of the Implementing Partner Management Process.[6] Management was implementing these recommendations at the time of this report.

Governance, risk management and internal controls

- Field audits consistently found that **FO structures were fragile and needed to better match FOs' ability to deliver**. Most FOs had not conducted a functional analysis of the skillset and staffing required to deliver their programmes; did not have longer-term HR strategies to mitigate the risks of relying on short-term personnel backfilling key positions; or developed better budgeting strategies by pooling project funds for cross-cutting staffing needs and justifying this to donors, considering the limited IB and core funding.

  > As of 31 August 2020, FOs employed 1,595 personnel, of which only 460 were funded from IB or core funds (304 staff, 116 service contractors and 40 UNVs). Two thirds of IB or core-funded personnel were in leadership or administrative positions, with only one third in programme positions. A further 22 IB or core-funded staff positions were vacant.

[5] Summary included in IAS 2019 annual report: https://digitallibrary.un.org/rec-ord/3865019/files/UNW_2020_3-EN.pdf

[6] IAS report IEAS/IAS/2019/006: https://www.unwomen.org/en/about-us/accountability/audit/inter-nal-audit-reports

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Significant turnover and vacancies were common in leadership positions (vacancies were covered by officers-in-charge or ad interim positions, sometimes for up to a year) and other critical positions, such as programmatic leads. This impacted UN Women's ability to deliver, advocate, liaise with donors and partners and conduct effective resource mobilization. Regional Directors and Country Representatives sometimes decided to fill vacancies with less costly and more flexible temporary personnel. Some recruitments were put on hold due to the Change Management process and the anticipated 'FO typology'. For finalized recruitments, some positions remained vacant for several months until the candidates joined the organization. HR monitored recruitment timelines but did not measure vacancy periods outside of the 'recruitment period' and 'UN Women's control'.

Recommendation 8 (Medium): HR to (a) guide hiring managers on the functional analysis and HR strategy of their offices, and emphasize accountability for timely filling of vacancies, particularly in leadership and programmatic positions; (b) continue monitoring vacancy timelines, including outside of the 'recruitment period'; and (c) establish a vacancy monitoring dashboard.

Recommendation 9 (Medium): BRC to periodically review and consider risks of prolonged senior vacancies and temporary replacements.

- **The absorption capacity of some services and teams (particularly, in the second line of defence) was not always aligned to support implementation of the increased 'other resources' (non-core) funding between 2016 (US$ 178 million) and 2020 (preliminary data: US$ 375 million).** At the same time, UN Women had been preparing for compliance with Executive Board's Joint Comprehensive Cost Recovery Policy (formalized in September 2020), to integrate, as of January 2022, the new support cost income from donors into IB, and saving a large part of current support cost income for future funding of certain positions funded earlier from such income. Thus, it could no longer be used to employ the personnel required in support functions. In IAS view, current support cost income distribution was also not fully transparent and was difficult to track in Atlas, noting that some central services did not know how it was used.

For example, for 'Spotlight' projects, in 2018–2020 UN Women charged US$ 7.8 million in support cost income, of which only US$ 0.1 million was spent (for expenditure at headquarters). For all other (non-'Spotlight') projects, in 2018–2020 UN Women charged US$ 57.1 million in support cost income (preliminary data as of

28 February 2021), of which only US$ 35.0 million was spent (38.7 per cent for 'IB-approved' positions at headquarters, 2.7 per cent for other expenditure at headquarters, 17.8 per cent for ROs, and 40.8 per cent for other FOs). Overall, during this period, US$ 29.8 million or 46 per cent of the charged support cost income was not spent and was saved.

Budget Section indicated that guidance on the new Policy would be issued in mid-2021 and, in line with the Policy, additional support requirements generated by non-core projects should be always budgeted in these projects and negotiated with donors as Direct Project Management Costs. In IAS view, there was certain understanding in UN Women how to do this at the project (country) level, but not as much how to plan such costs to be incurred at headquarters' or regional level to support individual projects.

Recommendation 10 (Medium): SPRED, with support from key Business Process Owners and ROs, to operationalize the Executive Board's new Cost Recovery Policy, including guidance on (a) budgeting of Direct Project Management Costs to ensure adequate staffing across support functions organization-wide (headquarters, regional and country levels), to support the increasing volume of programmes; and (b) accountability of managers negotiating donor agreements for budgeting of Direct Project Management Costs, to ensure that additional support requirements organization-wide and resulting from signing the agreement are planned, negotiated and confirmed in the agreement.

- Audits consistently found that **FOs' risk management needed improvement,** including risk identification, mitigation and timely escalation of issues to higher management, where needed. **Risk management was often not embedded in programme and project management decision-making processes** and was largely considered a compliance requirement.

This was due to the early maturity of UN Women's risk management culture, and headquarters limited risk support capacity. One P3 position in SPRED was allocated for half-time work on corporate risk management and the anti-fraud framework, and half-time work on UN Women's PPG framework.

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In 2019, IAS conducted an advisory Maturity Assessment of UN Women's Risk Management Process[7] and presented a road map to advance the Entity's maturity in this area. The review showed that significant progress had been made but identified that risk management needed to move from a compliance exercise towards greater risk-informed decision-making. Management was implementing the assessment recommendations at the time of this report. IAS is also finalizing its 2020 Review of Policy Cycle Management in the organization to assess policy design, implementation and oversight as key elements of governance, risk management and controls.

- **Fraud risks were not sufficiently identified and addressed in a sustainable manner.**

> Of the 113 FOs and other offices (at headquarters) which had created risk registers, only 50 also had fraud risks registers for 2020.

In 2020, IAS conducted a Benchmarking and Maturity Assessment of Ethics and Integrity in UN Women, and identified a wide scope of suggested improvements in this area. Management was implementing the assessment recommendations at the time of this report. In 2021, IAS will review the effectiveness of the organizational Anti-Fraud Programme.

- FO and other audits confirmed a range of **non-integrated information systems in UN Women. This creates additional workload for users**, whereby they have to repeatedly input and then extract potentially incompatible data (for example, in Atlas, Donor Agreement Management System [DAMS], Partner and Grant Agreement Management System [PGAMS], Results Management System [RMS] and many other add-on applications). There is also no solution for integration of information generated within and between other UN entities, in the context of UNSDCFs and joint workplans for example. Application and data validation controls were unclear or limited. There were data discrepancies in RMS and in data mapping between RMS and Atlas. For most OneApp applications, users had access to the visible data fields, but not to wider data fields in the underlying data warehouse that could permit more customized data selections, reports by exception and less manual workarounds. As mentioned earlier, **UN Women had no project management system,** including **for results-based financial and narrative reporting to donors.**

Decisions to develop new applications may have not considered or been feasible in terms of integration with existing systems. There is no formal platform through which Business Process Owners, end users, developers and third-party suppliers can discuss needs and issues, and seek solutions. Moreover, UN Women's information and communication technology (ICT) specialized governing body (the 'ICT Board') has not met since September 2017. An Integrated IT Systems Project has been ongoing for 18 months, activating an enhanced grants module which integrated project-level results into Atlas allowing for connection between results indicators, project budget and financial actuals. However, the Integrated IT Systems Project was halted in July 2020 when UN Women decided to join UNDP in migrating from Atlas to a new ERP system. As a part of its Snapshot Assessment of #NextGenERP Project risks and challenges, IAS raised recommendations on system integration and reactivating the ICT Board.

UN Women did not have a Data Protection and Privacy Policy and needed to update its Records Management Policy in line with current digitalization standards and practices.

Recommendation 11 (Medium): DMA to update the Records Management Policy and Procedure, devising digitalization policy and processes, and encouraging use of electronic approvals and records.

- UN Women's **Internal Control Framework and Delegation of Authority processes** (ensuring controls through segregation of duties and granting authorities) **were entirely manual and focused on individuals**, requiring documents to be updated for any personnel changes, rather than an automated process focused on job roles, as in some UN organizations.

Recommendation 12 (Medium): DMA to automate the Internal Control Framework and Delegation of Authority processes via an online tool.

- **FOs could better separate their programme and operations functions** through direct reporting of the operations function to the Head of the Office rather than the Deputy Head of Office.

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[7] Summary included in IAS 2019 annual report: https://digitallibrary.un.org/record/3865019/files/UNW_2020_3-EN.pdf

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Recommendation 13 (Medium): The Change Management Team to advise FOs on direct reporting of operations functions to the Head of the Office.

Operations

- **Quality of local recruitment services outsourced to other UN organizations depended** on individual country arrangements and, in some cases, may not have served UN Women's best interests.

  Due to **the lack of a fully developed and implemented corporate learning and development strategy**, FOs often did not have learning and development plans and dedicated resources, impacting their capacity building and personnel motivation.

  UN Women did not have a comprehensive corporate workforce management and monitoring tool, for example, to cover renewed consultants and contractors, who represent a substantial part of the workforce. IAS is finalizing the thematic audit of Individual Consultant Management which will provide corporate findings and recommendations on key categories of personnel.

  > As of 8 September 2020, UN Women had 1,171 staff and 1,861 other personnel.

Recommendation 14 (Medium): HR to (a) devise guidance on FOs' learning and development plans for validation and cost-effective training needs consolidation by Regional HR Business Partners; and (b) explore the new ERP system for processing all personnel categories in one HR module to ensure key data is available for workforce planning and management.

- Field audits consistently found a need for improved procurement. Considering the growth in UN Women's programming, the **regional procurement function** (compared to HR, financial or security management) **was not fully professionalized in all ROs**; may not have fully extended to overseeing FOs; and required more capacity.

  > From 2017 to 2019, field procurement rose from US$ 70.8 million to US$ 97.8 million (by 38 per cent) by value and from 2,311 to 3,381 (by 46 per cent) by number of purchase orders (POs) above US$ 5,000.

  Procurement plans were manual, **not integrated with the plan-procure-pay cycle** and were not always used as a procurement tool.

Systems did not provide exception reports to monitor and address **procurement compliance, and did not facilitate time tracking to monitor key milestones** in procurement and contract management, or address supplier performance and bottlenecks, particularly for procurement of services from commercial entities (about 90 per cent of all procurement).

Regular market research was not conducted to update the pool of potential and approved suppliers (especially those owned by women) to reduce individual procurement times and increase value-for-money. Some FOs did not use generic email addresses for procurement to reduce risks of collusion and inappropriate pressure being put on personnel. Procurement was often manual and documented in paper files. This issue was being addressed by the increased use of the e-Procurement system.

Recommendation 15 (Medium): The Procurement Section to (a) work on a strategy to professionalize the regional procurement function; (b) remind FOs to record procurement exceptions, using templates or a system; (c) explore the new ERP system for procurement exception reports and monitoring dashboards; and (d) assess the costs and benefits, and take necessary action to automate procurement planning and contract management as part of the plan-procure-pay cycle, including receipt of bids in a dedicated centralized email account.

- **UN Women's financial and personnel policies were not sufficiently detailed on the accountability of UN Women personnel (staff and other personnel) entrusted with advances of funds** for programme management purposes (often issued as part of travel advances), affecting potential advance recovery.

Recommendation 16 (Medium): DMA, HR and the Legal Service to inventorize types of advances made to staff and other personnel and update relevant policies to address any gaps, in particular where advances need to be made to other personnel, including accountability enforcement measures and relevant personnel contract conditions, if applicable.

- **Many FOs did not comply with mandatory ICT requirements**; however, compliance had improved since the Information Systems and Telecommunications Section (IST) strengthened corporate monitoring through its 'information security programme', particularly important during the COVID-19 crisis and remote work arrangements. IAS issued a report on its Cybersecurity Assessment which provided corporate recommendations to improve UN Women's cybersecurity posture.

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- Field audits identified the **need to improve travel management, e.g. the cost-effectiveness of travel and reducing excessive travel**. In 2019, IAS conducted a thematic audit of Travel Management [8] with a rating of Major Improvement Needed, including the need to clarify the Business Process Owner; enhance existing policies with regard to prudence, cost consciousness, duty of care and results focus; and to streamline procedures. IAS encourages management to implement these audit recommendations.

Management comments and action plan

UN Women management from relevant headquarters divisions and teams generally accepted the above recommendations in this summary report (with additional recommendation details included in the detailed report) and has provided an action plan in this report. Management comments and additional information provided have been taken into account in this summary as well as in the detailed report, as appropriate.

Lisa Sutton

Lisa Sutton, Director
Independent Evaluation and Audit Services

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[8] IAS report IEAS/IAS/2019/011: https://www.unwomen.org/en/about-us/accountability/audit/internal-audit-reports

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RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

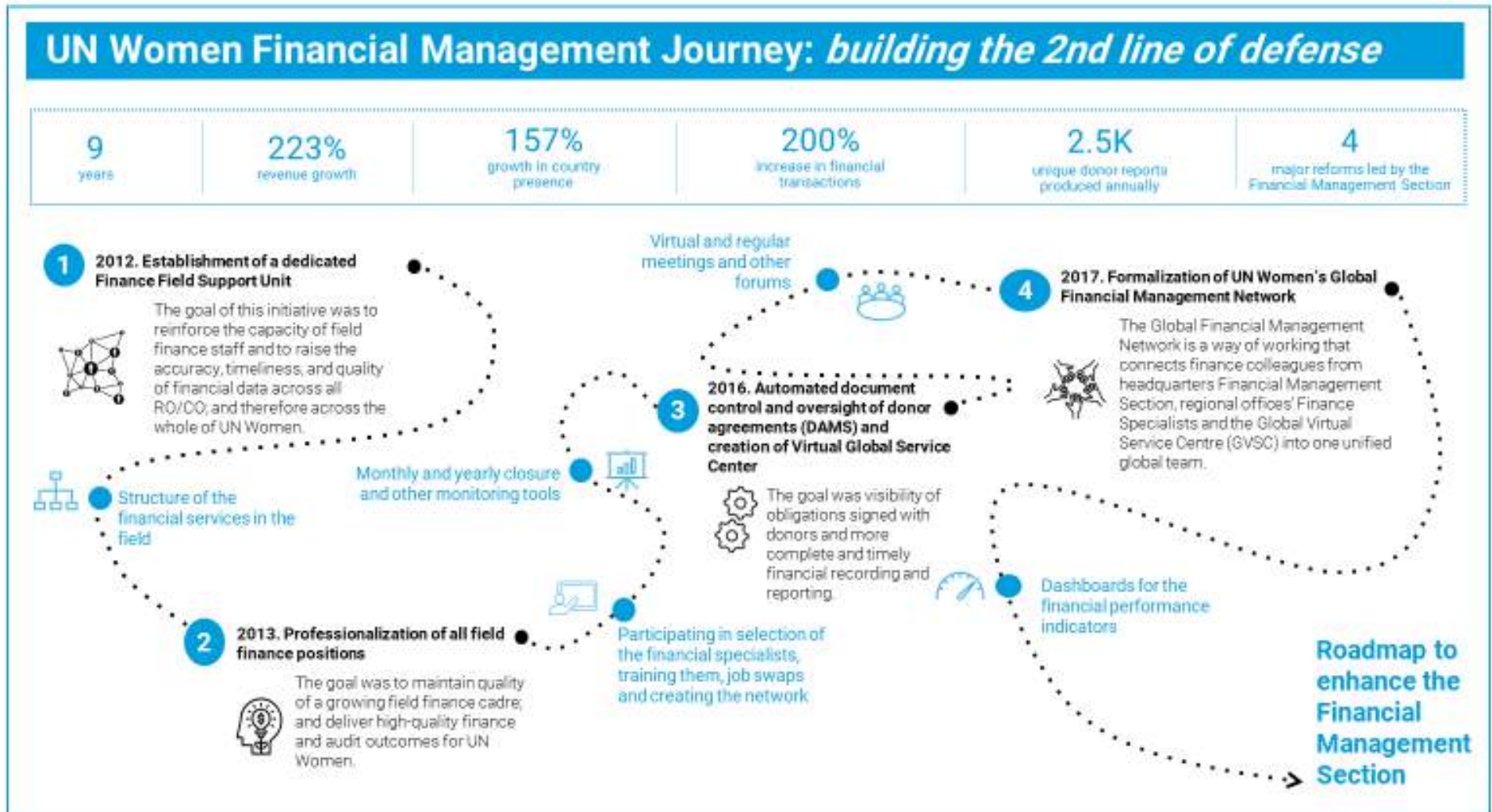| Criterion	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
A.1 Roles, responsibilities and stakeholder expectations	*Rec 1: The Executive Leadership Team, with support from Change Management, to clarify the role of oversight within UN Women's field structure and enhance operational support protocols.*	Governance	EDO and Change Management Team	High	**CM:** Management agrees with the recommendation and will address it through a dedicated task force as part of the SP work planning and implementation process.	31 August 2021
	Rec 2: The Strategic Partnerships Division (SPD) to (a) develop guidance on communication-based advocacy to help managers with effective strategy setting and performance measurement; and (b) propose an accountability framework for communication-based advocacy with roles, reporting relationships and monitoring responsibilities between SPD, ROs and field operations.	Communications	SPD	Medium	**SPD:** Continue advocating with SMT for senior level and fixed-term communications position(s) in RO/COs which is a pre-requisite for the sustainability of strategic communications. This needs funding for communications staffing and activities 1. HQ Communications will advocate for senior and fixed term communications positions with RDs and Country Directors 2. Strengthen regular meetings with global communications personnel. 3. HQ Communications will strengthen detailed guidance on communications planning processes for global communications personnel. 4. In 2021, the organization's communications personnel will move towards a more matrixed network with accountability frameworks and performance measurements embedded, with clear reporting lines between HQ, RO and COs. The proposal is currently pending approval of Regional Directors	Q2, Q3, Q4 2021 Q2, Q3, Q4 2021 Q2, Q2, Q3 2021 Q2 2021
A.2 Coordination of gender mainstreaming	*Rec 3: Taking into account conclusions from the IAS rapid assessment of UN Women's coordination governance, the UN System Coordination Division (UNSCD) to develop a road map to enhance FO coordination work through (a) articulation of vision and UN system coordination strategy (theory of change) as a part of the new Strategic Plan, (b) with support from Executive Leadership Team, Change Management Team and HR, establishing a matrix-type coordination results and accountability framework (coordination performance indicators both at the Entity and at the offices/units level), (c) developing the minimum expectations for ROs and COs to support the coordination of gender mainstreaming in the field and reporting lines between UNSCD and FOs; (d) building capacity and providing technical support across the UN system for gender-responsive policies and programming, and (e) conducting functional analysis to be able to deliver on the above.*	Coordination	UNSCD	Medium	UNSCD agrees with recommendation and is working on developing the action plan to implement the recommendation.	31 March 2022
A.3 SN design and resource mobilization	*Rec 4: SPD, the Political Analysts and Programme Development Unit (PAPDU) and SPRED to enhance guidance to plan, implement, monitor and adjust resource mobilization strategies, including ROs' oversight and support role in FO resource mobilization, and to escalate issues outside of FOs' control. Roles of individual units need to be integrated, complemented and coordinated (e.g. PAPDU to monitor the LEADS system and support FOs on project development with non-core funding and pipeline management; SPD to proactively advise and share information with FOs on donors, trends and opportunities; and SPRED to ensure that multi-year resource mobilization strategies are part of strategic priority planning discussions, which are adjusted accordingly).*	Planning and Resource Mobilization	SPD, PAPDU and SPRED	Medium	**SPD:** 1. UN Women will continue strengthening its efforts to diversify its funding base, including with the private sector and other stakeholders. 2. Investing in piloting private individual giving at regional and country office level and generating revenue to contribute directly to SNs. Pls note that more than RM per se, the challenge is how the SNs are outlined and what is included in them and not. We have already given advice to the SN guidance documents, which is critical. In addition, RM should start engaging directly with FO at a very early stage in the development of the SNs. **SPRED/SPU:** In the development of full PPG for Strategic Notes in 2021, SPRED/SPU will ensure that the key guidance, procedures and roles and responsibilities are specified in the PPG to ensure the multi-year resource mobilization strategy and its planning are a part of Strategic Note preparation.	Q2 2021 Q2-Q4, 2021
A.4 SN and AWP implementation, monitoring and reporting	*Rec 5: SPRED (as leading the strategic planning and results management), and the Policy, Programme and Intergovernmental Division's (PPID) Programme Support Management Unit (PSMU) (as leading the programme and project life cycle) and PAPDU, with necessary monitoring and reporting resources, to (a) provide integrated guidelines on how to define, prioritize, measure and document results framework targets, activities, indicators and necessary supporting data in both Strategic Notes/Annual Work Plans and related projects implemented during a particular Strategic Note period; (b) set a mechanism to validate supporting data at regional/corporate levels; (c) strengthen Monitoring, Evaluation and*	Implementation and monitoring	SPRED, PSMU and PAPDU	Medium	**SPRED/SPU:** In the development of full PPG for Strategic Notes and work plans in 2021, SPRED/SPU will ensure that the key guidance, procedures and roles and responsibilities are specified in the PPG to ensure these recommendations are addressed in the future SNs and work plans starting from the year 2022. **PSMU/PAPDU:** will contribute to this exercise to ensure it reflects programme and project life cycle aspects	Q2-Q4, 2021

Criterion	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
	Research Plans with integrated results-focused monitoring, reporting and evaluation frameworks involving corporate, regional and country-level parties as necessary, and help FOs to obtain/mobilize adequate monitoring, reporting and evaluation attention and resources; (d) ensure project design documents include sufficient M&E resources from the outset; and (e) set up a corporate monitoring mechanism to monitor the effectiveness of the above. *UN Women needs to revisit its approach to field-based monitoring, reporting and evaluation to ensure these processes are sufficiently funded and sustainable, e.g. using pooled funding from budgeting through direct project costs and funding the gap from its IB or core budget.*					
B.1-B.3 Project portfolio and pipeline management Project design Project implementation	*Rec 6: PSMU, with support from FMS (a) as part of the #NextGenERP project, to explore including all financial commitments in project budget monitoring reports; and (b) to plan organization-wide financial management training for project managers and related programme personnel.*	Project management	PSMU	Medium	**PSMU:** PSMU will explore including financial commitments in project budget monitoring reports as part of the ongoing work with the New ERP, noting that there is still significant work to be done to clarify what elements will be in scope as part of the proposed first phase and what will be in scope in the second phase as proposed in this risk assessment report.	Q1 2022
	Rec 7: PSMU, with close support from key contributors such as IEAS, SPRED and DMA, to develop UN Women's Value-for-Money Strategy and Policy to assist FOs in designing cost-effective interventions.	Project management	PSMU	Medium	**PSMU:** Subject to funds allocated, the draft Value for Money policy and procedure will be revised in consultation with the other recommended Divisions.	Q2 2022
C.1 Office structure and resources	*Rec 8: HR to (a) guide hiring managers on the functional analysis and HR strategy of their offices, and emphasize accountability for timely filling of vacancies, particularly in leadership and programmatic positions;*	HR management	HR	Medium	**HR:** A global Country Typology Guidance was developed to identify critical functions based on the size and context of an office	Implemented in 2020
					HR: As part of the Strategic Note development, a Functional Mapping guide and HR Planning tool was developed, allowing offices to determine the functional needs of offices based on different scenario's depending on the opportunities for resource mobilization. Offices are asked to identify major decision points to determine if there is any need for functional structure changes based on an increase or decrease in funding, changes in programming, strategic direction, or country context.	Developed in 2020, rolled out with 2021 AWP planning cycle.
					HR: As part of the AWP process, offices are not only asked to indicate the positions they need for that year, but also to indicate if there are a need for new positions, if positions will be abolished and if there is a need for succession planning for personnel leaving the organization. They are also requested to indicate any other HR needs for that year. Based on this information, HR BPs can better guide the offices.	Rolled out with 2021 AWP planning cycle.
					HR: Work with the senior management and Regional Directors to ensure that that HRBPs are hired to provide dedicated support to each region – subject to resource availability. Increase capacity at HQ to provide additional support, best practises and training is critical – subject to resource availability.	Q2 2022
	Rec 8: (b) continue monitoring vacancy timelines, including outside of the 'recruitment period'; and				**HR:** Vacancy timelines communicated and discussed with hiring manager along with recruitment strategy. Practice has been shared with other UN organizations and held as best practice. Recruitment period also aligned based on inter-agency working group discussions.	Implemented in Q1 2020
					HR: HR will explore what is feasible for tracking outside the 'recruitment period' by liaising with the UNDP service provider to identify time from identification of candidate/request to hire - to actual hire date. Additional reporting requirements from UN Women offices and UNDP will require additional capacity and potential increase in costs for UN Women so decision on implementation will be subject to prioritization and funding availability.	Q4 2021
					HR: Any periods prior to sending the request for recruitment to HR should be tracked by individual hiring managers as this is not part of the recruitment process.	N/A
	Rec 8: (c) establish a vacancy monitoring dashboard.				**HR:** Vacancy monitoring dashboard being developed with e-recruit platform that has been piloted (Taleo). This will need to be modified depending on plans to undertake a new ERP system (ORC).	Q4 2021
	Rec 9: BRC to periodically review and consider risks of prolonged senior vacancies and temporary replacements.	HR management	BRC	Medium	**HR:** HR regularly updates Senior Management on senior recruitments to ensure gaps in key functions are minimized.	Ongoing
	Rec 10: SPRED, with support from key Business Process Owners and ROs, to operationalize the Executive Board's new Cost Recovery Policy, including guidance on (a) budgeting of Direct Project Management Costs to ensure adequate staffing across support	Budget management	SPRED	Medium	**SPRED/Budget Section** will: work with offices to build awareness of cost recovery, including understanding of direct and indirect costs, through meetings and active use of Email Support Group Helpdesk; update guidance on cost recovery with inclusion of elements as approved for implementation effective 1 January 2022; and develop templates and checklist to further facilitate inclusion and monitoring of DPMC.	31 December 2021

Criterion	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
	functions organization-wide (headquarters, regional and country levels), to support the increasing volume of programmes; and (b) accountability of managers negotiating donor agreements for budgeting of Direct Project Management Costs, to ensure that additional support requirements organization-wide and resulting from signing the agreement are planned, negotiated and confirmed in the agreement.					
C.4 Data integrity and information systems	*Rec 11: DMA to update the Records Management Policy and Procedure, devising digitalization policy and processes, and encouraging use of electronic approvals and records.*	Data and systems management	DMA	Medium	**DMA:** DMA will update its Records Management Policy and establish a Procedure and will consider digitalization as part of this process, however Management will have to consider local capacity as well as costs and benefits of the recommendations before implementing elements related to digitalization and electronic approvals and records.	31 March 2022
C.5 Internal Control Framework	*Rec 12: DMA to automate the Internal Control Framework and Delegation of Authority processes via an online tool.*	Data and systems management	DMA	Medium	**DMA:** A Business Case to automate the ICF and DOA processes is currently under development and will move to the consultation and specification phases soon. Depending on the associated cost and benefits of the business case, actual development and roll out an online tool will be subject to available resources. With respect to timeline, we do not expect it to be meaningful to develop a new online tool until after the go-live of the NextGenERP as the new ERP system is expected to impact ICF roles as these are linked to system roles	31 March 2022
	Rec 13: The Change Management Team to advise FOs on direct reporting of operations functions to the Head of the Office.	Governance	Change Management Team	Medium	**CM:** Management agrees with the recommendation – the recommendation is in fact in line with existing policy, procedure and guidance on CO Typologies. In fact, the Guidance Document, the IAS Recommendation is already codified. Change Management will re-iterate this fact further on the Organization Design intranet page: CO Typologies and also remind DRDs, Regional OMs and HR Busines Partners about that.	15 April 2021
D1. HR management	*Rec 14: HR to (a) devise guidance on FOs' learning and development plans for validation and cost-effective training needs consolidation by Regional HR Business Partners; and*	HR management	HR	Medium	**HR:** HR will review and revise (as required) its current guidance on learning and development plans for HR BPs to share with country offices. At the same time, HR will provide the overall organisational plan and framework for strengthening leadership and team capability in support of its plan for developing an inclusive workplace that should be included in Field Office planning.	Q4 2021
	Rec 14: HR to (b) explore the new ERP system for processing all personnel categories in one HR module to ensure key data is available for workforce planning and management.	HR management	HR	Medium	**HR:** Discussions with respect to ERP capacity on going with the intention of developing a system to accurately report/track/manage on all personnel types. Allocation of resources to this activity is critical for implementation.	Subject to UNDP's ERP timeline, 2022-2023
D.2 Procurement management	*Rec 15: The Procurement Section to (a) work on a strategy to professionalize the regional procurement function; (b) remind FOs to record procurement exceptions, using templates or a system; (c) explore the new ERP system for procurement exception reports and monitoring dashboards; and (d) assess the costs and benefits, and take necessary action to automate procurement planning and contract management as part of the plan-procure-pay cycle, including receipt of bids in a dedicated centralized email account.*	Procurement management	Procurement Section	Medium	**DMA:** (a) Professionalization of the Procurement Function at the regional level (through hiring at least one NOC, Procurement Specialist, per region) is an integral part of the procurement strategy. There have been ongoing discussions with the Regional Offices since 2015, but the proposal was put on hold during the *Office typology* exercise. However, with the recent development, DMA will resume the discussion and work with the Regional Directors and support them with the recruitment of National Procurement Specialists -NOC, to galvanize the regional architecture for Procurement (similar to other support functions). (b) A reminder has been sent to all offices to use the existing tools and system to record exceptions. (c) Currently, the Oracle system is being reviewed to assess its functionalities for all types of procurement activities. (d) A proposal was submitted to incorporate the procurement plan into the standard AWP. However, the implementation was delayed due to the emergence of the new Oracle system. Investing in any other new system at this stage might defeat the notion of harmonization across the board and may duplicate efforts before the new Oracle's full potential is discovered.	31 March 2022
D.3 Financial management	*Rec 16: DMA, HR and the Legal Service to inventorize types of advances made to staff and other personnel and update relevant policies to address any gaps, in particular where advances need to be made to other personnel, including accountability enforcement measures and relevant personnel contract conditions, if applicable.*	Financial management	DMA, HR and Legal Service	Medium	IAS discussed with management the implementation approach and the action plan will be provided during the follow up exercise.	31 December 2021

Annex 1: Financial Management Section's journey and key milestones, 2012–2020

UN Women Financial Management Journey: *building the 2nd line of defense*

| 9 years | 223% revenue growth | 157% growth in country presence | 200% increase in financial transactions | 2.5K unique donor reports produced annually | 4 major reforms led by the Financial Management Section |

1. 2012. Establishment of a dedicated Finance Field Support Unit

The goal of this initiative was to reinforce the capacity of field finance staff and to raise the accuracy, timeliness, and quality of financial data across all RO/CO; and therefore across the whole of UN Women.

Structure of the financial services in the field

2. 2013. Professionalization of all field finance positions

The goal was to maintain quality of a growing field finance cadre; and deliver high-quality finance and audit outcomes for UN Women.

Monthly and yearly closure and other monitoring tools

Virtual and regular meetings and other forums

3. 2016. Automated document control and oversight of donor agreements (DAMS) and creation of Virtual Global Service Center

The goal was visibility of obligations signed with donors and more complete and timely financial recording and reporting.

Participating in selection of the financial specialists, training them, job swaps and creating the network

4. 2017. Formalization of UN Women's Global Financial Management Network

The Global Financial Management Network is a way of working that connects finance colleagues from headquarters Financial Management Section, regional offices' Finance Specialists and the Global Virtual Service Centre (GVSC) into one unified global team.

Dashboards for the financial performance indicators

Roadmap to enhance the Financial Management Section

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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.