



**AUDIT**

**OF**

**UN WOMEN COUNTRY OFFICE**

**IN**

**THE DEMOCRATIC REPUBLIC OF THE CONGO**

**Follow-up of OAI Report No. 1220 dated 29 October 2013**

**Report No. 1309**  
**Issue Date: 30 January 2015**



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**Report on follow-up audit of UN Women Country Office in the Democratic Republic of the Congo  
(Previous OAI Report No. 1220, 29 October 2013)  
Executive Summary**

From 25 November to 1 December 2014, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted an on-site follow-up audit of the UN Women Country Office in the Democratic Republic of the Congo (the Office). This on-site follow-up audit was undertaken, in addition to regular desk reviews, in view of the 'unsatisfactory' audit rating assigned by OAI as a result of an audit per Report No. 1220 dated 29 October 2013. The follow-up audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

**Audit scope and approach**

The follow-up audit reviewed the implementation of 13 audit recommendations. OAI conducted appropriate tests of transactions and activities by the Office from 1 November 2013 to 30 October 2014 and interviewed management and staff concerned to determine whether the reported corrective actions were indeed implemented, as reported by the Office in the Comprehensive Audit and Recommendation Database System (CARDS).

**Audit results**

Of the 13 audit recommendations, the Office had fully implemented 10 and initiated action on 3.

Implementation status	Number of recommendations	Recommendation Nos.
Implemented	10	1, 2, 3, 4, 7, 8, 9, 10, 12,13
In progress	3	5, 6, 11
Not implemented	0	-
Withdrawn	0	-
<b>Total</b>	<b>13</b>	

The detailed implementation status of the 13 recommendations has been updated by OAI in CARDS.


Section I summarizes the recommendations which have yet to be fully implemented. OAI encourages the Office to continue to take appropriate actions to address these remaining recommendations. OAI will continue to monitor the progress of the implementation of these recommendations as and when updates are provided by the Office in CARDS.

Section II indicates that there were no recommendations that have been withdrawn or escalated to the Regional Office for Eastern and Southern Africa, and/or to Headquarters in New York.

Section III presents additional audit issues. While checking the implementation status of previous audit recommendations, OAI identified one additional audit issue pertaining to testing of the Disaster Recovery Plan. The one recommendation aims to ensure compliance with legislative mandates, regulations and rules, policies and procedures (Recommendation 1).

**Management comments and action plan**

The Country Representative provided the revised implementation dates for the outstanding recommendations. She also accepted the one new recommendation and is in the process of implementing it.



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

**I. Details of recommendations not yet implemented**

Recommendation No.	Recommendation	Implementation status reported by the Office	OAI assessment recommended action
5	The Office should comply with the 'Programme and Operations Manual' relating to cash advances, including the proper use of the Funding and Certification of Expenditures forms and immediately undertake the necessary follow-up action on all long-outstanding advances.	<p>The Office began implementing the sampling guidance as provided for in section 4, in the 'Reporting and Liquidation of Advances of the Cash Advances' chapter of the 'Programme and Operations Manual.'</p> <p>Also, as of January 2015, the Office started stamping all of the supporting documents and returning the original documentation to the implementing partners.</p>	<p><b>In progress</b></p> <p>The Office took corrective measures to ensure that the advances were posted to Account 16005, that training was provided for implementing partners on the use of the Funding and Certification of Expenditures Forms, and that requests for liquidation of cash advances were supported by copies of the invoices, receipts and other documentation.</p> <p>At the time of audit, the documents received in support of expenditures were not stamped in order to ensure that they were marked as having been processed. This was contrary to UN Women's 'Programme and Operations Manual.' Moreover, the Office did not apply the sampling guidance as provided for in section 4, in the 'Reporting and Liquidation of Advances of the Cash Advances' chapter of the 'Programme and Operations Manual.'</p> <p><u>Agreed revised implementation date:</u> January 2015</p>
6	The Office should strengthen its resource mobilization strategy and processes by: (a) developing an action plan to expedite its outreach with potential donors and providing timely follow-up to address questions or concerns from any potentially interested parties; (b) building the capacity of the staff member assigned with	Resource mobilization is a lengthy process and the Office has put in place all necessary strategies to ensure effective resource mobilization with the support of the Regional Office and Headquarters in the absence of a dedicated staff member. These efforts have resulted in the Office developing a number of proposals. The first agreement arising from this has been signed with one donor and advanced discussions with two other donors will be finalized in 2015.	<p><b>In progress</b></p> <p>The Office, in collaboration with the Resource Mobilization Unit at Headquarters, developed a resource mobilization strategy covering the period 2014-2017. The dedicated resource mobilization staff member separated from the Office following the functional analysis that was performed in April 2014. As a result, since June 2014, this function has been performed by the Country Representative and the Deputy Country Representative pending</p>

Recommendation No.	Recommendation	Implementation status reported by the Office	OAI assessment recommended action
	responsibility for resource mobilization; and (c) seeking guidance from the Resource Mobilization Unit at Headquarters on additional strategies that could be utilized.	The Country Representative and Deputy Country Representative fully took on the role of resource mobilization and partnership building with support from the Regional Office and Headquarters. Emails and mission reports have been shared with auditors.	reallocation of the resource mobilization role.  <u>Agreed revised implementation date:</u> March 2015
11	The Office should adequately communicate the policies relating to travel and travel completion reporting. Further, the Office should ensure that all travellers file a completed F-10 after each trip and the Office should comply with the policy of not advancing additional funds for travel until the F-10 has been submitted for all prior trips.	<p>The Office has implemented a system to monitor all travel as of 30 November 2014, and has put in place a practice where no F-10s are processed without signatures and supporting documentation.</p> <p>Nevertheless, the Office agreed that some F-10s were not submitted on time and action will be taken to track all missions and ensure that F-10s are submitted within the stipulated time frame. Information will be shared with all staff indicating that they cannot travel on official business unless previous F-10s have been submitted.</p>	<p><b>In progress</b></p> <p>The Office has implemented a system to track all travel using a Microsoft Excel spreadsheet for local and international travel, as well as travel by consultants. In this regard, the Office has sent instructions to staff via email.</p> <p>However, OAI noted that there is lack of compliance with the filing of F-10 claims as required by the 'Programme and Operations Manual.' Based on a sample of 10 F-10 travel claim transactions, 7 were not filed and 3 were not completed within two weeks as required by the 'Programme and Operations Manual.' Of the three incomplete forms, there were two instances where the claims were not properly completed by both the claimant and certifying officer, since the F-10s were not dated and supporting documents were not attached, making it impossible to validate the claim and the timeliness of the submission.</p> <p><u>Agreed revised implementation date:</u> January 2015</p>

## II. Details of recommendations withdrawn

Recommendation No.	Recommendation	Implementation status reported by the Office	Justification for withdrawing the recommendation
		NOT APPLICABLE	

## III. Other audit issue

While checking the implementation status of the previous audit recommendations, OAI took note of one additional audit issue, as described below:

### Issue 1 Disaster Recovery Plan not tested

UN Women's 'Business Continuity Management Framework' states "all crisis management, business continuity, and technology disaster recovery plans will be tested at planned intervals to ensure viable recovery preparedness."

The Office developed a Disaster Recovery Plan that was approved on 13 October 2014 but had never been tested. OAI reviewed five back-up logs and noted errors in all five. The Office explained that the errors were the result of files being opened at the time the back-up was running. However, there was no evidence to indicate that the Office resolved the cause of the errors.

During discussions with staff, OAI was informed that the Disaster Recovery Plan had not been considered for testing because it had only been recently developed and approved.

The Office risks losing critical information and operational capability should the Disaster Recovery Plan be ineffective in the event of a disaster or an emergency.

<b>Priority</b>	Medium (Important)
<b>Recommendation 1:</b>	Comply with the 'Business Continuity Management Framework' by testing the Disaster Recovery Plan at planned intervals and investigating all back-up errors. The Office may involve its information technology service provider to ensure the viability of the back-up procedures.
<b>Management action plan:</b>	The Office has taken steps, in collaboration with UNDP, to implement the recommendation.
<b>Estimated completion date:</b>	January 2015

## ANNEX Definitions of audit terms – implementation status, ratings and priorities

### A. IMPLEMENTATION STATUS

- **Implemented** The audited office has either implemented the action as recommended in the audit report or has taken an alternative solution that has met the original objective of the audit recommendation.
- **In progress** The audited office initiated some action to implement the recommendation or has implemented some parts of the recommendation.
- **Not implemented** The audited office has not taken any action to implement the recommendation.
- **Withdrawn** Because of changing conditions, OAI considers that the implementation of the recommendation is no longer feasible or warranted or that further monitoring efforts would outweigh the benefits of full implementation. A recommendation may also be withdrawn when senior management has accepted the residual risk of partial or non-implementation of recommendation.

### B. AUDIT RATINGS

- **Satisfactory** Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
- **Partially Satisfactory** Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
- **Unsatisfactory** Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

### C. 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 that are considered moderate. Failure to take action could contribute to 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 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.