



AUDIT

OF

UN WOMEN COUNTRY OFFICE

IN

MALI

Follow-up of OAI Report No. 1306 dated 28 November 2014

Report No. 1442

Issue Date: 12 January 2016

(REDACTED)



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Report on Follow-up Audit of UN Women Country Office in Mali
(Previous OAI Report No. 1306, 28 November 2014)
Executive Summary

From 7 to 14 December 2015, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP) conducted a desk review follow-up audit of the UN Women Country Office in Mali (the Office). This desk review 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. 1306 dated 28 November 2014. 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 December 2014 to 30 November 2015 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).

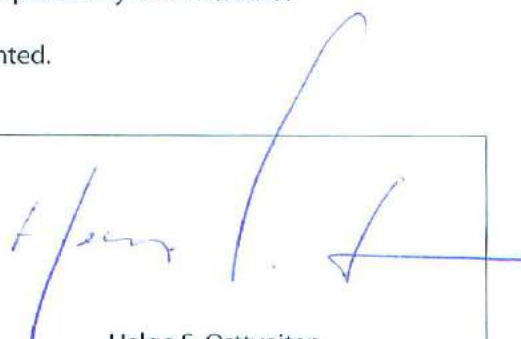
Audit results

The Office had fully implemented all 13 audit recommendations, resulting in an implementation rate of 100 percent as of 15 December 2015.

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Withdrawn	-	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

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

Section I summarizes the recommendations that have been fully implemented.



Helge S. Osttveiten
Director
Office of Audit and Investigations

I. Details of recommendations implemented

Recommendation No.	Recommendation	OAI assessment <i>(based on documentation uploaded in CARDS and desk follow-up work performed)</i>
<p>1 (Corporate recommendation)</p>	<p>Strengthen support and oversight of the Office by: (a) completing outstanding functional analyses and staffing alignments; and (b) implementing processes for identification, monitoring and escalation of significant risks that may prevent the Office from achieving its goals and provide for documented identification of relevant solutions, together with implementation timeframes and assignment of responsibility.</p>	<p>Implemented.</p>
<p>2</p>	<p>Improve project formulation and documentation by: (a) disaggregating the “umbrella” project (84608) into individual projects in a logical manner, supported by individual project documents; (b) preparing annual work plans for each project; (c) preparing individual Project Cooperation Agreements for project activities to be provided by each implementing partner and ensuring each Project Cooperation Agreement is supported by clearly defined work plans with outputs/outcomes, budgets and delivery time frames; and (d) reassessing the activities previously planned for the gender sensitizing project 88743 and the cost sharing agreement and renegotiating the project activities, timelines and budgets with the donor.</p>	<p>Implemented.</p>
<p>3</p>	<p>Strengthen project monitoring and oversight activities by:</p> <p>(a) updating the Monitoring, Evaluation and Research Plan 2014-2017, or developing another tool, to clearly define monitoring and oversight activities to be performed for all projects and implementing the activities defined; and (b) providing the relevant training to project personnel on the requirements of the Programme and Operations Manual.</p>	<p>Implemented.</p>
<p>4</p>	<p>Improve management of funds advanced to implementing partners by:</p> <p>(a) developing and implementing mandatory standardized training for staff and implementing partners on the completion of Funding Authorization and Certification of Expenditure forms, and the reporting on expenditures and required supporting documents; (b) formalizing the process for reviewing and validating information provided on Funding Authorization and Certification of Expenditure forms to ensure accuracy of liquidations; and (c) developing a plan for follow-up and liquidation of all long-outstanding advances and documenting the activities conducted.</p>	<p>Implemented.</p>

Recommendation No.	Recommendation	OAI assessment <i>(based on documentation uploaded in CARDS and desk follow-up work performed)</i>
5	<p>Strengthen financial resource planning and management by:</p> <p>(a) updating the Resource Mobilization Plan to reflect the current funding needs of the Office and new timelines for achieving the resource targets and initiating actions to implement the plan; (b) documenting resource mobilization efforts and achievements; and (c) collaborating with the Regional Office and Programme Division to ensure that information relating to resources mobilized is consistently tracked, monitored and disseminated.</p>	Implemented.
6	<p>Strengthen donor communications by implementing and documenting a process to improve periodic communications with donors to address their information needs.</p>	Implemented.
7	<p>Train all staff on the requirements to comply with the Programme and Operations Manual regarding the prohibition of pre-financing project activities.</p>	Implemented.
8	<p>Provide adequate training to staff members to ensure that expenses are recorded in the correct Atlas accounts.</p>	Implemented.
9	<p>Strengthen the oversight provided by the Local Acquisition Management Review Committee by:</p> <p>(a) training the members of the Local Acquisition Management Review Committee to improve their ability to review submissions in accordance with the procurement rules and the Programme and Operations Manual, including training to improve the Committee's ability to thoroughly review supporting documents for submissions; and (b) documenting all discussions in support of the decisions taken.</p>	Implemented.
10	<p>Perform, document, and maintain records of due diligence performed on all proposed vendors in accordance with the UN Women Programme and Operations Manual, including:</p> <p>(a) verifying the legal existence; (b) assessing financial and technical capacity to perform the activities included in the terms of reference; and (c) verifying that the vendor has not been sanctioned by the United Nations system.</p>	Implemented.

Recommendation No.	Recommendation	OAI assessment <i>(based on documentation uploaded in CARDS and desk follow-up work performed)</i>
■	[Redacted]	Implemented.
12	Develop a tracking tool that consolidates information on the services requested, the receipt of the services, and the level of satisfaction for the services received.	Implemented.
■	[Redacted]	Implemented.

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.