

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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PERFORMANCE AUDIT

OF

UN WOMEN RESOURCE MOBILIZATION FUNCTION

Report No. 1780

Issue Date: 9 February 2018

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Report on the Performance Audit of UN Women Resource Mobilization Function Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a performance audit of the UN Women resource mobilization function from 11 September to 10 November 2017. Performance auditing is an independent examination of a programme, function, operation, project, or the management systems and procedures of an entity, to assess whether the entity is achieving economy, efficiency, and results in the employment of available resources. The audit aimed to assess the adequacy and effectiveness of the governance of the resource mobilization function of UN Women.

The following questions guided the work of the audit in responding to the main audit objective:

1. Is the organizational structure, including roles and responsibilities, adequate and formalized, with a common understanding across the entity?
2. Is the resource mobilization strategy clear, complete, communicated, and supported by detailed action plans, and are processes for regular monitoring, oversight and corrective action in place?
3. Are efficient and effective applications and support systems in place to support implementation, monitoring, and reporting of the resource mobilization strategies and plans?
4. Partnership management specific to resource mobilization – are effective processes, controls and support systems in place and functioning?

The audit covered the resource mobilization function of UN Women from 1 July 2016 to 31 July 2017. This was the first audit of the resource mobilization function.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Overall audit rating

OAI assessed the resource mobilization function of UN Women as **partially satisfactory/major improvement needed**, which means, “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.” This rating was mainly due to: unclear responsibility and accountability for corporate resource mobilization; and inadequate processes for the development, monitoring and approval of the corporate resource mobilization strategy and action plans.

Key recommendations: Total = 6, high priority = 2

Objectives	Recommendation No.	Priority Rating
Achievement of the organization’s strategic objectives	1, 3	High
	2, 4, 5	Medium
Effectiveness and efficiency of operations	6	Medium

For high (critical) priority recommendations, prompt action is required to ensure that UN Women is not exposed to high risks. Failure to act could result in major negative consequences for UN Women. All high (critical) priority recommendations are presented below:

Unclear responsibility and accountability for corporate resource mobilization (Issue 1)

There was a lack of clarity regarding corporate responsibility and accountability for resource mobilization, including the need for a more coordinated approach to partnership management. Although roles and responsibilities of the heads of the Liaison Offices were articulated in their job descriptions and annual work plans, reporting lines were not consistent. Further, the Strategic Partnerships Division/Resource Mobilization Branch (SPD/RMB) had no input in assessing the need for resource mobilization staffing across the organization. Lastly, there were no documented policies, corporate processes and standardized templates related to the development, review, vetting, reporting, monitoring and oversight of corporate resource mobilization targets. Furthermore, no internal policy and/or documentation pertaining to the oversight and monitoring of National Committees, and their performance against annual work plans and UN Women's mandate and Strategic Plan was made available to the audit team.

Recommendation: The Executive Director should review and formalize the roles and responsibilities at the corporate level related to resource mobilization by: (a) establishing responsibility for overall corporate resource mobilization efforts, clearly delineating all roles and responsibilities; and (b) granting responsibility and authority for the development and resourcing of the processes, controls, and systems necessary at the various levels of the organization, including stakeholder responsibilities for inputs to development of the corporate resource mobilization strategy.

Inadequate processes for development, monitoring and approval of the corporate resource mobilization strategy and action plans (Issue 3)

There was no formal process detailing timing, participation and the minimum supporting analysis, action plans, approval, monitoring and reporting expectations related to the corporate resource mobilization strategy in place. For the 2014-2017 corporate resource mobilization strategy, there was no indication of staff assignments per specific activity, or the timelines for the activity completion. Neither the documentation reviewed by audit, nor the interviews conducted demonstrated any link between the strategy and the ongoing resource mobilization efforts across the organization, or management's oversight of the same. For the 2018-2021 corporate resource mobilization strategy, both key internal and external stakeholders were not involved during the development, finalization and ongoing review of the resource mobilization strategy. Additionally, there was a lack of private sector strategy implementation plans, policies, and procedures.

Recommendation: The Strategic Partnerships Division/Resource Mobilization Branch, prior to finalizing the 2018-2021 corporate resource mobilization strategy, should conduct the following: (a) Develop and implement processes and define corresponding timing and analysis required for the completion of an effective corporate resource mobilization strategy. (b) Develop and implement a standard template to be used by all offices in preparing their resource mobilization strategies/action plans, which should include action plans and responsible managers. (c) Develop and communicate a comprehensive private sector resource mobilization strategy supported by action plans and processes to allow for coordination and regular monitoring.

Management comments and action plan

The Executive Director of UN Women, and the Director of the Strategic Partnerships Division accepted all recommendations and are in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.

A handwritten signature in blue ink is enclosed in a rectangular box. The signature is stylized and appears to read 'H. Ostveiten'.

Helge S. Ostveiten
Director
Office of Audit and Investigations

I. Background

When UN Women was created in 2010, it was determined that the “critical mass” (the level of funding necessary for UN Women to adequately respond to the needs of the programme countries and to produce the results expected in strategic plans, including administrative, management and programme costs) was \$500 million annually.

The prolonged downturn in the global economy has resulted in reductions in traditional funding flows, increased demand for accountability and results, and greater competition amongst the development assistance providers. This new global development resource context increases the criticality of a focused, properly resourced, clearly communicated and understood resource mobilization strategy and supporting action plans, based upon current, accurate, relevant data and intelligence. The resource mobilization strategy must in turn be supported by a corresponding governance structure that provides for the clear assignment of roles and expectations, policy/guidance, and protocols/processes to ensure adequate and timely coordination, communication, monitoring, oversight and corrective action.

UN Women mobilizes two types of financial resources:

- un-earmarked resources (core or regular resources) that are designated for use in areas where they are needed most; and
- earmarked resources (non-core resources) that are designated for use in delivery of specific thematic, programmatic or project results/outcomes.

For 2016, UN Women mobilized a total of \$327 million out of a target of \$ 450 million (73 percent) in resources from 108 Member States to support delivery of its programmatic, normative and coordination work plans in 90 countries. The contributions were comprised of \$149.2 million in core or regular resources, and \$178.2 million in non-core resources.

For 2017, the target resources totaled \$450 million and the amount mobilized was \$197 million as of 31 October 2017 (44 percent). Specifically, the 2017 target for core resources was \$200 million and UN Women mobilized \$122 million (61 percent). For non-core resources, UN Women had a target of \$250 million and mobilized \$75 million (30 percent).

A. Audit objectives

The audit aimed to assess the adequacy and effectiveness of the governance of the resource mobilization function of UN Women.

The following questions guided the work of the audit in responding to the main audit objective:

1. Is the organizational structure, including roles and responsibilities adequate and formalized, with a common understanding across the entity?
2. Is the resource mobilization strategy clear, complete, communicated and supported by detailed action plans, and are processes for regular monitoring, oversight, and corrective action in place?
3. Are efficient and effective applications and support systems in place to support implementation, monitoring and reporting of the implementation status of resource mobilization strategies and plans?
4. Is partnership management specific to resource mobilization – are effective processes, controls and support systems in place and functioning?

The audit covered the resource mobilization function of UN Women from 1 July 2016 to 31 July 2017.

B. Audit methodology

As part of the fieldwork, the audit reviewed various documents relevant to the resource mobilization function at UN Women, including but not limited to the Strategic Plan 2014-2017 and 2018-2021, the 2014-2017 corporate resource mobilization strategy and draft 2018-2021 corporate resource mobilization strategy, and the 2016 Integrated Results and Resources Framework.

The audit team reviewed data and documents in the various management information systems as well as the organization chart of the Strategic Partnerships Division/Resource Mobilization Branch (SPD/RMB). A sample of job descriptions, terms of references and work plans for staff at Headquarters, Regional and Country Offices and Liaison Offices were analyzed.¹

Furthermore, separate surveys were conducted that included approximately 70 staff members of Regional/Country Offices, a sample of other UN system agencies, and a sample of UN Women donors. Finally, meetings and interviews were held with several managers and staff dealing with resource mobilization.

C. Audit criteria

This audit report focusses on resource mobilization and requests to partners for funding. Many functions, factors, and activities, have an impact on resource mobilization, including those listed below, most of which were taken into consideration when conducting the audit:

- Field operations: The effectiveness of UN Women in delivering timely and quality programmatic results.
- The corporate investment strategy, controls, data/analysis and prioritization of activities and resources within an organization: For example, a possible investment strategy may prioritize investment in the communications, coordination, partnership management and resource mobilization structures (staffing and data support systems) over the establishment of additional field offices.
- Communications: Consistent, and effective communication is key not only to changing global perceptions and norms related to gender, but also to establishing the role of UN Women, communicating its message/goals to the development/humanitarian communities, and the UN system. It is fundamental to developing and maintaining partnerships through reporting of results and communicating with donor and stakeholders.
- Partnership management: Developing and building sustainable partnerships with key donors and other relevant stakeholders.
- Organizational structure: A documented and communicated structure for resource mobilization, supported by policies, protocols and systems, including the Delegation of Authority Framework, which ensure timely sharing of relevant information, consistent and efficient coordination, accountability, monitoring and timely corrective action.

¹ A sample of 23 job descriptions was selected randomly (12 from Headquarters and 11 from field offices).

- Capacity/resources: Having the appropriate resources dedicated to resource mobilization with the adequate and appropriate skills and knowledge for implementation of the corporate resource mobilization strategy.
- Guidance and training: In a decentralized environment, it is essential that all staff involved with resource mobilization have a mutual understanding of UN Women's role and message and how they are to be operationalized, which is accomplished through the provision of appropriate guidance and training.
- UN Women's coordination mandate, delivery effectiveness and funding opportunities through UN system joint programming: While the largest portion of joint programming is already in the area of gender programmes, additional significant funding opportunities through joint programmes and pooled funding could be leveraged through clarification of gender mandates and complementarities.
- The Joint Inspections Unit issued a report on the analysis of the resource mobilization function within the United Nations system (JIU/REP/2014/12014).

II. Audit results

OAI made two recommendations ranked high (critical) and four recommendations ranked medium (important) priority.

Low priority issues/recommendations were discussed directly and agreed with the office and are not included in this report.

High priority recommendations, arranged according to significance:

- (a) The Executive Director should review and formalize the roles and responsibilities at the corporate level related to resource mobilization (Recommendation 1).
- (b) The Strategic Partnerships Division/Resource Mobilization Branch should develop processes, standard templates, and communication strategies for an effective resource mobilization strategy (Recommendation 3).

Medium priority recommendations, arranged according to significance:

- (a) The Executive Director, with support from Strategic Partnerships Division and the Programme Division, should review and formalize the resource mobilization structure and capacity required (Recommendation 2).
- (b) The Strategic Partnerships Division/Resource Mobilization Branch should provide adequate guidance and training for resource mobilization (Recommendation 4).
- (c) The Strategic Partnerships Division, in collaboration with UN System Coordination Division and the Programme Division should assess further opportunities for mobilizing resources and develop and advocate for UN Women's mandate to lead, coordinate and promote the accountability of the United Nations system in its work on gender equality and the empowerment of women (GEEW), including support to gender mainstreaming (Recommendation 5).
- (d) The Executive Director should improve donor contact coordination and protocols (Recommendation 6).

The detailed assessment is presented below, per audit area:

1. Is the organizational structure, including roles and responsibilities adequate and formalized, with a common understanding across the entity?

In their 2014 report on the analysis of the resource mobilization function within the United Nations system (JIU/REP/2014/12014), the Joint Inspections Unit (JIU) recommended, “The executive heads of the United Nations system organizations should put in place clearly identifiable structures and arrangements, as applicable, with primary responsibility for resource mobilization, for the systematic implementation and coordination of the resource mobilization strategy/policy, monitoring and regular updates.”

The review of available documents and the results of surveys and interviews demonstrated inadequacies in the corporate governance structure and the lack of a clear definition of the corresponding roles and responsibilities for resource mobilization in UN Women.

Issue 1 Unclear responsibility and accountability for corporate resource mobilization

The Executive Director of UN Women delegated the authority to approve the mobilization of resources through cost sharing and standard Trust Fund agreements on behalf of UN Women to the Deputy Executive Director, Intergovernmental Support, UN System Coordination Division and SPD; the Deputy Executive Director, Policy and Programme Bureau; the division Directors; the Regional Directors; and to the Representatives of Multi/Country Offices and heads of Liaison Offices.

The documents reviewed, such as the Delegation of Authority Framework, relevant annual work plans and job descriptions, established responsibilities for mobilizing resources at the department, division or individual level. The annual resource mobilization targets were set for the Programme Division, Policy Division, SPD/RMB and the Trust Funds. However, the following was noted:

- The corporate organizational structure for resource mobilization had not been clarified and the existing corporate structure had not been mapped with those conducting resource mobilization activities throughout the organization, such as the Office of the Executive Director, all divisions in Headquarters, Liaison Offices, field offices and Trust Funds as well as SPD/RMB.
- While in the past, the Policy and Programme Bureau was responsible for non-core resource mobilization with SPD/RMB having responsibility for mobilization of the core resource mobilization, management recognized the need for a more coordinated approach to partnership management. However, this was informal and based upon the individuals holding the posts, and not on institutionalized policy. In response to the draft audit report, management indicated that the responsibility for mobilizing core resources sits with Deputy Executive Director, Intergovernmental Support, UN System Coordination and SPD, while responsibility for non-core resources rests with the Deputy Executive Director, Policy and Programme Bureau.
- Roles and responsibilities of the heads of the Liaison Offices were articulated in their job descriptions and annual work plans. However, it was noted that reporting lines for heads of Liaison Offices were not consistent, which could create difficulties in providing consistent and effective oversight of their activities and performance in relation to resource mobilization.
- SPD/RMB had no input in assessing the need for resource mobilization staffing across the organization or determining the minimum experience and skill sets required for personnel assigned with resource mobilization functions.

- There was no documented policy, corporate processes and standardized templates related to the development, review, vetting, reporting, monitoring and oversight of corporate resource mobilization targets.
- The review of a sample of job descriptions and work plans of staff in SPD/RMB indicated that one of RMB's roles is to support Headquarters departments, Trust Funds, Liaisons Offices, and Regional/Country Offices. However, there was no clear definition of the nature of support to be provided. SPD/RMB management indicated that an internal restructuring had been implemented in July 2017. However, interviews with SPD/RMB staff disclosed that the new structure was not fully implemented and that some staff continued to perform activities under the old structure as well as having taken on new responsibilities.
- The recognition agreements used for all National Committees² provided some guidelines on coordination between National Committees and the Partnership Specialist for National Committees at Headquarters. However, no internal policy and/or documentation pertaining to the oversight and monitoring of National Committees, and their performance against annual work plans and UN Women's mandate and Strategic Plan was provided.

Further, there was no evidence of regular monitoring of resource mobilization against targets and plans for other Headquarters departments/divisions/offices.

Because of the weaknesses described above, there was neither a formal requirement that all departments/divisions/offices with responsibilities for resource mobilization need to prepare individual resource mobilization strategies and action plans aligned with the corporate resource mobilization strategies, nor was there a corresponding process for review and approval of said supporting strategies and plans.

The results of the audit interviews and surveys showed overall lack of clarity regarding roles and responsibilities for resource mobilization across the organization. The survey participants (88 percent) were unclear as to who had overall corporate responsibility for resource mobilization. The responses on the question who is, at the corporate level, responsible for the monitoring of resource mobilization efforts varied from the SPD, to the Executive Director's Office, Deputy Executive Directors, Programme Division, Regional Directors, and head of the Policy Division and RMB.

Unclear responsibility and accountability for resource mobilization, strategy, policy, processes, monitoring and oversight may result in setting unrealistic targets, duplication of efforts, internal competition, poor planning and failure to timely identify and remediate events negatively impacting the attainment of resource mobilization targets.

Priority	High (Critical)
Recommendation 1:	
The Executive Director should review and formalize the roles and responsibilities at the corporate level related to resource mobilization by:	

² National Committees for UN Women are independent non-governmental organizations that support the mission of UN Women through their public awareness initiatives about UN Women and global women's issues, and fundraising efforts to support UN Women programmes worldwide. Currently, there are National Committees for UN Women in 15 countries.

- (a) establishing responsibility for overall corporate resource mobilization efforts, clearly delineating all roles and responsibilities; and
- (b) granting responsibility and authority for the development and resourcing of the processes, controls, and systems necessary at the various levels of the organization, including stakeholder responsibilities for inputs to development of the corporate resource mobilization strategy.

Management action plan:

The Office of the Executive Director will:

- (a) Build consideration of resource mobilization, including this audit as an input, into the 2018 Office of the Executive Director-led corporate change management process.
- (b) Review gaps in analysis and measures recommended in the change management process with a view to supplementary analysis and identification of additional necessary measures.
- (c) Ensure that development of the new 2018 corporate resource mobilization strategy is based on extensive internal communication.
- (d) Ensure that the 2018 corporate resource mobilization strategy includes articulation of responsibilities, roles, authorities and coordination structures.
- (e) formalize processes and stakeholder responsibilities for the development of the corporate resource mobilization strategy and ensure extensive engagement across the organization.

Estimated completion date: December 2018

Issue 2 Insufficient capacity to ensure effective resource mobilization efforts

The delegation of authority provided by the Executive Director of UN Women indicates that all divisions, Liaison Offices and Regional/Country Offices are responsible for resource mobilization.

The audit noted the following weaknesses in relation to the resource mobilization capacity:

- Mobilization of non-core resources was included in all job descriptions and unit work plans of Regional Directors and Country Representatives. However, there was no standard minimum requirement in relation to resource mobilization background and experience, thus no assurance of consistent capacity in relation to resource mobilization.
- The review of the job descriptions/terms of references of personnel with resource mobilization functions showed inconsistencies regarding the skills and experience as well as the percentage of time required to allocate for resource mobilization.

The lack of clarity regarding resource mobilization capacity may negatively impact the implementation of the corporate resource mobilization strategy and attainment of resource mobilization targets.

Priority	Medium (Important)
Recommendation 2:	
The Executive Director, with support from Strategic Partnerships Division and the Programme Division, should review and formalize the resource mobilization structure and capacity required.	
Management action plan:	
The Executive Director agrees with the need to clarify and strengthen the structures, procedures and practices for resource mobilization, and notes the following:	
(a) Consideration of necessary staffing needs will be balanced with the resource constraints of the organization. These elements will be included in the 2018 Office of the Executive Director-led corporate change management process.	
Estimated completion date: December 2018	

2. Is the resource mobilization strategy clear, complete, communicated and supported by detailed action plans, and are processes for regular monitoring, oversight and corrective action in place?

Issue 3 Inadequate processes for development, monitoring and approval of the corporate resource mobilization strategy and action plans

a. Shortcomings in the corporate resource mobilization strategies

OAI reviewed the 2014-2017 corporate resource mobilization strategy as well as the draft 2018-2021 corporate resource mobilization strategy. The 2014-2017 corporate resource mobilization strategy was static, rather than being a dynamic road map supported by action plans detailing the necessary activities for achieving targets for each sector. There was no indication of staff assignments per specific activity, or the timelines for the activity completion. Neither the documentation reviewed by the audit team, nor the interviews conducted demonstrated any link between the strategy and the ongoing resource mobilization efforts across the organization, or management's oversight of the same.

There was no documentation to demonstrate that monitoring and analysis was being performed to determine reasons for not achieving targets. Since no review of the strategy was performed and no corrective measures were introduced, the 2014-2017 corporate resource mobilization strategy was not fully effective in guiding and supporting the mobilization of financial resources.

As shown in the table below, resource mobilization targets for 2015 and 2016 were missed by 17 percent and 27 percent, respectively. For 2017, the total amount mobilized was only 44 percent of the target as of 31 October.

Table 1: UN Women Resource Mobilization 2014-2017

Year	2014 (\$ million)	2015 (\$ million)	2016 (\$ million)	2017 (\$ million)	Total 2014-2017 (\$ billion)
Amounts targeted as per 2014-2017 corporate resource mobilization strategy	310	380	450	450	1.59 billion
Total revenue as per financial statements (2014 to 2016). For 2017 figures were taken from the Division of Management & Administration Management Report – Revenue Report October 2017	332	318	327	197 ³	1.18 billion
Percentage of targeted amount mobilized	107%	83%	73%	44%	74%

Source: UN Women

The number of Member States contributing to UN Women dropped from 134 in 2013 to 110 in 2016.⁴ In response to the draft audit report management indicated that this was mainly due to the discontinuance of the 150/250 campaign⁵ and due to its disproportionate demand on SPD resources.

Regarding the draft 2018-2021 resource mobilization strategy, OAI noted that it was linked to the UN Women 2018-2021 Strategic Plan and aligned to the outcomes and outputs of the Integrated Results and Resource Framework. It was noted that the SPD/RMB performed considerable preparatory work in developing the draft 2018-2021 resource mobilization strategy including the presentation of components of the draft strategy to the senior management of the organization and engaging in strategic dialogues on financing with the Executive Board. Nonetheless, the following weaknesses were identified:

- Non-inclusion of both key internal and external stakeholders during the development, finalization and ongoing review of the resource mobilization strategy, to gain further insights and promote ownership and buy-in for its implementation.
- Absence of detailed action plans (supported by timelines and assignment of responsibility for actions and follow-up) to support monitoring and introduction of corrective measures, if needed.
- Lack of assessment of the current resource mobilization capacity, including regarding the communications, coordination and monitoring structures needed to support delivery of the 2018-2021 UN Women resource mobilization strategy.

b. Need for private sector strategy implementation plans, policies, and procedures

The private sector resource mobilization strategy was drafted in 2012. The strategy was not supported by documented action plans and no information on progress against the targets was made available. Therefore, it was difficult to conclude on whether the strategy was appropriate, useful and successful for UN Women.

The 2014-2017 corporate resource mobilization strategy included a high-level discussion on the private sector and UN Women had developed in 2017 two documents that should serve as building blocks for the development of the new private sector strategy. Those two documents provided an action plan indicating responsible SPD/RMB personnel, and an action implementation status tracker.

³ As of 31 October 2017.

⁴ Data available on UN Women website.

⁵ The UN Women 150/250 campaign was a campaign that was aiming to reach \$250 million in core contributions from 150 countries in 2011.

However, of the 20 corporations included as potential partners/donors, documentation related to contacting only 1 was provided and no information on the eventual outcome was recorded in the status tracker. The SPD indicated that, while formal documentation was lacking, work had been done to further review the corporations listed in the action plan and to develop relations with those deemed to be a good fit for UN Women.

Inadequate private sector strategy implementation plans, policies, and procedures could increase reputational risk and could lead to the inability to mobilize needed resources.

Priority	High (Critical)
Recommendation 3:	
The Strategic Partnerships Division/Resource Mobilization Branch, prior to finalizing the 2018-2021 corporate resource mobilization strategy, should conduct the following:	
<ul style="list-style-type: none"> (a) Develop and implement a standard template to be used by all offices in preparing their resource mobilization strategies/action plans, which should include action plans and responsible managers. (b) Develop and communicate a comprehensive private sector resource mobilization strategy supported by action plans and processes to allow for coordination and regular monitoring. 	
Management action plan:	
UN Women will conduct a review, consolidation, and reorganization of the existing processes, action plans, and structures in place around the corporate resource mobilization strategy and associated action plans. These will be clarified and spelled out in a new framework or guidance document, including templates and standard procedures. This exercise will be linked to the ongoing review of the Legislative Framework and will be adopted and enforced according to the new practices as advised by Legal/Division of Management and Administration.	
Estimated completion date: June 2018	

Issue 4 Inadequate guidance and training for resource mobilization

a. Lack of knowledge on the UN Women capacity for resource mobilization

Resource mobilization requires not only theory or programme management knowledge/experience, it requires soft skills such as interpersonal, communication and marketing skills. Even within resource mobilization, the various market segments (private sector vs. institutional) require different knowledge, approaches and skill sets. While management has communicated a commitment to efficient and successful partnership management and resource mobilization, a framework to ensure that those assigned such duties have the necessary guidance, training and skills to carry out the resource mobilization responsibilities was lacking.

Minimum resource mobilization experience and skill sets had not been established for any personnel category and thus were not necessarily considered as a priority when filling these posts. Specifically, there was no evidence that an assessment of resource mobilization capacity was conducted to identify capacity gaps and the training required.

b. No resource mobilization guidance manual

UN Women did not have a resource mobilization guidance manual that would support the resource mobilization efforts at both the corporate and field office levels. Even with proper skill sets and training, a provision of guidance to ensure a mutual understanding and approach across the entity would be required.

The absence of a comprehensive assessment of the existing capacity and the corresponding plan to address it through the provision of guidance and specialized training increases the risk of ineffective delivery of the corporate resource mobilization strategy, lost opportunities for funding, reduced funds mobilization, and potential damage to reputation.

Priority	Medium (Important)
Recommendation 4:	
The Strategic Partnerships Division/Resource Mobilization Branch should provide adequate guidance and training for resource mobilization by:	
<ul style="list-style-type: none"> (a) in cooperation with the Programme Division and Human Resources Division, conducting an organization-wide analysis of the resource mobilization capacity, as a basis for developing a comprehensive resource mobilization training framework and ensure that the framework is implemented and monitored; (b) ensuring that relevant training is included in office personnel individual workplans and performance evaluation forms; and (c) in cooperation with the Programme Division, developing a resource mobilization guidance manual that will be available to all staff. 	
Management action plan:	
As noted, UN Women will conduct a comprehensive review of processes and frameworks related to resource mobilization and will work to update and consolidate them into a single guiding document which will fall within the updated Legislative Framework. This will include a resource mobilization capacity assessment.	
In addition, the SPD annual work plan has a component focused on resource mobilization training and capacity-building of staff based on previously conducted needs assessments and building on previously undertaken training (the Franklin Covey business development training that was rolled out by the Programme Division to over 150 UN Women staff). SPD will continue to invest in training and guidance resources based on the existing needs identified jointly by the Programme Division and SPD throughout the year.	
Estimated completion date: December 2018	

3. Are efficient and effective applications and support systems in place to support implementation, monitoring and reporting of the resource mobilization strategies and plans?

The audit team performed a walk-through of the various applications to gain an understanding of their functionalities.

All UN Women corporate applications could be efficiently accessed through the UN Women OneApp site, such as the donor agreement management system, results management system, and LEAD Management System (LEADs).⁶ Dashboards were available for each of the applications and some had links to user guides and tutorials.

The usefulness of the dashboards could be further enhanced through consistent use of the underlying applications and better integration with Atlas (enterprise resource planning system of UN Women). The related low risk issues identified were discussed with the office's management.

4. Partnership management specific to resource mobilization – are effective processes, controls and support systems in place and functioning?

Issue 5 Need to clarify UN Women coordination role for resource mobilization

When the General Assembly created UN Women in July 2010, it entrusted it with a mandate of “engaging in system-wide and inter-agency efforts to jointly promote and advance gender equality at global, regional and national levels.” This involves bringing entities together to leverage maximum complementarity and value for their collective action to achieve results for women and girls, in ways that are appropriate to the various UN Women offices and types of field presence.

The statistics, underlying definitions, data analytics and data reporting structure for tracking funding and spending on “gender equality and the empowerment of women” across the UN system were not in place. The Corporate Evaluation on ‘Strategic Partnerships for Gender Equality and the Empowerment of Women’ dated January 2017 concluded that “UN Women would likely benefit from having a more coordinated approach to working in partnership with the various agencies of Member States with which it engages at the global, regional and country level.”

The donor survey conducted during the audit fieldwork disclosed that the UN Women coordination role was not necessarily clear or adequately acknowledged in the field or by the broader UN system. A need for greater clarity regarding the role of UN Women in supporting gender mainstreaming in other UN agencies was cited. Overall feedback was that there was a lack of cooperation and coordination between agencies at both Headquarters and field office levels that was creating overlapping and inefficiencies. The donors suggested that formal guidance should be developed, agreed and issued to heads of UN agencies in this regard. Donors also indicated that inadequate allocation of resources to the coordination portion of UN Women’s mandate could undermine its credibility in the field.

The survey also indicated that issues relating to UN Women coordination role resulted in competition for funding. Specifically, 43 percent of the field office survey respondents stated that resource mobilization efforts were hindered by internal competition from Headquarters. Perception that the UN Women offices are competing with the other UN agencies was noted in 71 percent of respondents.

The absence of data and corresponding analysis of UN system-wide funding for gender and of the intended purpose of the funding hinders UN Women’s ability to assess and report on UN system accountability and results related to gender equality and the empowerment of women. Further, the lack of such analysis might preclude the assessment of UN Women’s effectiveness in mobilizing resources due to lack of information about availability of funds for areas in which UN Women has a comparative advantage. There are also risks related to

⁶ LEADs is a management system for tracking engagement with donors prior to finalization of a contribution agreement.

duplication of efforts, the inefficient use of resources and of negative impacts on the credibility and reputation of UN Women.

In response to the draft audit report, management stated that UN Women is the lead agency for the UN System-Wide Action Plan on Gender, which requires every UN entity to develop and activate a gender marker, with 26 entities reporting having established a gender marker. Management further stressed that 62 percent of United Nations Development Assistance Frameworks feature gender specific results at the outcome level. This represented a 15 percent increase since the establishment of UN Women. Additionally, gender was also the main area of concentration of joint programmes. The UN Women Planning and Programme Guidance Unit was also implementing improvements to the resource mobilization strategy to allow accurate reporting on resources available to UN Women, which were channeled through joint programmes. Further, UN Women co-chairs the United Nations Development Group results group on strategic financing, which has been instrumental in developing common approaches to expand the use of pooled funding mechanisms.

The lack of clarity regarding the operationalization of UN Women’s mandate and how it relates to the gender mandates of other system entities may result in competition, the inefficient use of resources, the duplication of efforts, and missed opportunities for mobilization of resources, including through joint programming.

Priority	Medium (Important)
Recommendation 5:	
The Strategic Partnerships Division, in collaboration with UN System Coordination Division and the Programme Division, should:	
<ul style="list-style-type: none"> (a) collect and analyse information on the funds mobilized by UN organizations and, based on the data received, assess further opportunities for mobilizing resources; and (b) develop and advocate for better clarity of UN Women’s mandate to lead, coordinate and promote the accountability of the United Nations system in its work on gender equality and the empowerment of women (GEEW), including support to gender mainstreaming. 	
Management action plan:	
<p>Within the resources available, and assuming the UN system entities will be amenable, SPD will collaborate with the Programme Division and the UN System Coordination Division to garner information relevant to an analysis of the funds mobilized by UN organizations (starting on a pilot basis with the UN Funds and Programmes) and will report on the results achieved. To the extent possible, based on the data received, the analysis will be used to assess further opportunities for mobilizing resources through joint programming and to inform development of the joint programming strategy and corresponding implementation plan. This will also be done in the context of operationalizing the Strategic Plan, notably in the context of the common chapter with UNICEF, UNFPA and UNDP. UN Women will also review the funding of its UN system coordination mandate and pursue better alignment between scope and resourcing.</p>	
Estimated completion date: June 2019	

Issue 6 Inadequate donor contact coordination and protocols

Donors that were surveyed indicated that both donors and UN Women would benefit from timely and quality delivery on the ground, increased communication and a more coordinated resource mobilization approach, strong self-discipline, transparency and accountability in the allocation of core resources.

As an example of inadequate coordination, donors cited cases when numerous funding requests ranging from small to substantial amounts were sent from various representatives/units of UN Women to the same donor. Both donors and UN Women managers and staff confirmed the lack of coordination regarding contacting donors and submitting funding requests.

There was no formal authority or protocol for coordinating the donor outreach or prioritization of the requests for funding. While RMB assigned a focal point for each donor, there was no requirement to at least inform the RMB donor focal point prior to contacting the donor. Management acknowledged the need for a Client Relationship Management application and confirmed the intent to assess the available options for such an application.

The lack of policies and protocols for donor/partner contact and communication presents the risk of reputational damage.

Priority	Medium (Important)
Recommendation 6:	
The Executive Director should improve donor contact coordination and protocols by:	
<ul style="list-style-type: none"> (a) formalizing the authority and responsibility for the development of corporate policies, protocols and processes related to coordination of partner/donor contact and communications; and (b) prioritizing funding requests, and providing a corresponding timeline for their implementation. 	
Management action plan:	
The Office of Executive Director will:	
<ul style="list-style-type: none"> • Formalize the delegation of authority and responsibility for the development of policies, protocols and processes for resource mobilization across the organization, as well as the authority to drive greater coherence through coordination of various parts of the organization. • Set a timeline for those provided with delegated authority to deliver the necessary improvements in this regard, including those identified as part of the 2018 EDO-led change management process and in line with the 2018 corporate resource mobilization strategy. 	
Estimated completion date: December 2018	

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.
- **Partially Satisfactory / 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.
- **Partially Satisfactory / 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 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.