

**United Nations Entity for Gender Equality and
the Empowerment of Women**

Independent Evaluation and Audit Services
Internal Audit Service



AUDIT

OF

UN WOMEN COUNTRY OFFICE IN CAMEROON

Report No. IEAS/IAS/CO/2018/005

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Report on the Audit of UN Women Country Office in Cameroon

Executive Summary

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an audit of the UN Women Country Office in Cameroon (the Country Office) from April to May 2018, with a field visit to the Country Office from 26 April to 18 May. The audit aimed to assess the adequacy and effectiveness of the governance arrangements, risk management practices and control processes relating to the following areas and sub-areas:

- (a) Governance and strategic management (organizational structure and delegations of authority, leadership, ethics and values, risk management, planning, business continuity, monitoring and reporting).
- (b) Programme activities (programme and project management, gender mainstreaming in development, partnerships and resource mobilization).
- (c) Operations (human resources, finance, procurement, information and communication technology, general administration, and safety and security).

The audit covered Country Office activities from 1 January 2017 to 31 December 2017. Where changes in key processes were noted between 2017 and 2018, audit testing of selected processes was extended to 31 March 2018. During 2017, the Country Office recorded US\$3.5 million in expenses. This is the first internal audit of the Country Office. A Country Portfolio Evaluation was conducted for the period 2014–2017, with a quality rating of Good.

IAS followed the *International Standards for the Professional Practice of Internal Auditing* in conducting this audit.

Overall audit rating

IAS assessed the Country Office as **partially satisfactory (some improvement needed)**, meaning “*the assessed governance arrangements, risk management practices and control processes were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area*”.

This rating was mainly due to improvements needed in:

- Programme activities: (i) improving UN coordination and training to address shortfalls in the UN Gender Scorecard rating; (ii) strengthening management of implementation and closure of projects and activities; and (iii) enhancing capacity for partnership and resource mobilization.
- Operations: (i) complying with the country’s security risk management; (ii) ensuring provision of sufficient IT support to meet the Office’s needs; (iii) strengthening fleet management; and (iv) addressing weaknesses in procure-to-pay workflow.

Key recommendations: Total = 7, 2 high priority, 5 medium priority

IAS made two high (critical) priority recommendations, meaning “*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*.” These recommendations are presented below:

Minimum performance standards in the United Nations Gender Scorecard rating were not fully met (Issue 1)

The 2016 and 2017 UN Gender Scorecard report on Cameroon indicated that UN Country Team did not meet four of 17 minimum standards due to lack of training and resources. While the issue is not fully within the control of the Country Office, as the lead agency in gender mainstreaming, it needs to organize training for the other UN agencies on data collection, resource tracking and M&E on gender.

Recommendation: The Representative ensures that the Country Office organize training for the gender focal points of the UN agencies in Cameroon on data collection, resource tracking, and monitoring and evaluation (M&E) on gender related issues to be able to meet the minimum performance standards as stipulated in the UN Gender Scorecard.

Minimum operating security standards not fully complied with (Issue 4)

UN Women personnel are exposed to safety and security risks that were repeatedly highlighted in the Security Risk Management assessments in 2017 and 2018.

Recommendation: The Representative ensures that the Country Office fully comply with safety and security standards.

In addition, IAS made five medium (important) priority recommendations, meaning “*action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.*”

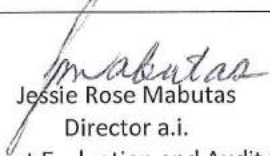
IAS categorized the audit recommendations according to the internal control objectives stated in the UN Women’s Internal Control Framework:

Internal Control Objectives	Recommendation No.	Priority Rating
Operational (strategic and operating objectives, effectiveness and efficiency, safeguarding of resources)	1, 2, 3, 5, 6, 7	No.1 – High No.2,3,5,6,7 - Medium
Financial (safety and maintenance of records and preparation of reliable financial and operational information)	2, 7	No.2, 7 - Medium
Compliance (regulations and rules, policies and procedures)	4, 5	No.4 – High No.5 - Medium

Management comments and action plan

The Representative accepted all recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Medium priority recommendations that the Country Office advised had been implemented prior to the issuance of this report are not included. Low priority issues are also not included in this report but have been discussed directly with management and actions have been initiated to address them.


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I. About the Country Office

UN Women (UNW) has been present in Cameroon since 2011 and reports to the Regional Office in Dakar, Senegal. The Country Office is located in Yaoundé, with a sub-office in Maroua and a programme presence in Ntui. In partnership with other UN agencies, financial and technical partners, civil society organizations and the government, the Country Office is supporting the country's efforts to alleviate gender inequality and to promote the empowerment of women. Cameroon is a country in Central Africa with a population of around 23.43 million inhabitants (as of 2016), of which 50 per cent are women. Although not in conflict itself, the country is experiencing development and humanitarian challenges due to conflict or unstable situations in neighbouring countries, particularly the humanitarian crisis in Central African Republic with over 140,000 refugees now living in Cameroon. The United Nations Development Programme (UNDP) 2017 Human Development Report, ranks Cameroon 151 of 189 countries on the Human Development Index and the Gender Inequality Index ranks Cameroon 141 of 160 countries.

II. Audit results

Satisfactory performance was noted in the following areas:

- (a) Governance and strategic management: The Country Office established structures for governance and strategic management and the necessary tools were in place to support the governance structure, including: delegation of authority, financial regulations and rules, programme and operations manual, internal control framework, risk register and guidance material on work procedures. The Representative was actively engaged with the government, donors, UN Country Team (UNCT), the UN Humanitarian Country Team and various other actors involved in activities related to UN Women.
- (b) Asset management: The Country Office had adequate procedures for recording, identifying and verifying assets. Audit verification showed that assets were properly recorded in the system, barcoded, correctly classified and managed.
- (c) Human resource management: Overall, human resource management was satisfactory, except that staff still require access to the Atlas system to submit their leave applications online as directed by UNDP.

IAS provided two recommendations ranked high (critical) and five recommendations ranked medium (important) priority.

High priority recommendations, arranged in order of significance, are that the Representative ensures the Country Office:

- (a) Organize training for the UN agencies' gender focal points in Cameroon on data collection, resource tracking and M&E of gender related issues to be able to meet the minimum performance standards as stipulated in the UN Gender Scorecard; and the Programme Coordinator to attend formal and in-depth training programmes that will enhance knowledge and capacity on gender mainstreaming in development coordination (Recommendation 1).
- (b) Fully comply with safety and security standards: (i) Business Continuity Plan is fully tested; (ii) fire drills are conducted periodically; (iii) emergency evacuation points and names and contacts of wardens are conveyed to all staff; (iv) fire extinguishers are up-to-date; and (v) all staff members complete all necessary training programmes (Recommendation 4).

Medium priority recommendations, arranged according to significance, are that the Representative ensures the Country Office:

- (a) (i) Request the headquarters Programme Support Unit to channel all Trust Fund projects implemented in Cameroon through the Country Office for direct monitoring and oversight; (ii) take follow-up action with the responsible party on long overdue advances; (iii) take action on all projects in Atlas that are due for operational and financial closure; and (iv) seek advice from the Programme Support Unit on the methodology for implementation and conduct of the 'Annual Greenhouse Gas Inventory' (Recommendation 2).
- (b) Plan for dedicated capacity to pursue and support resource mobilization and partnerships in the next budget proposal (Recommendation 3).
- (c) In consultation with the Office of Information Systems and Telecommunications: (i) recruit or contract a resource with IT competency and helpdesk functions; and (ii) in the meantime, seek assistance from the Regional Office to arrange a test of the Disaster Recovery Plan that has been put in place (Recommendation 5).
- (d) Assess whether vehicles older than five years are still cost effective or should be disposed of (Recommendation 6).
- (e) (i) Centralize invoice collection and registration of all invoices received and tracked for prompt payments; (ii) train the staff responsible for properly recording transactions in the Atlas system on the correct account codes; (iii) request adjustments for the transactions identified as incorrectly recorded; and (iv) relieve the Finance Associate from the role of Argus Focal Point and designate another staff member to this function (Recommendation 7).

Low priority observations and recommendations were discussed and agreed directly with the Country Office and are not included in this report. In addition, IAS commends the Country Office for taking immediate action to ensure completeness of documentation in all personnel files and requiring staff members to complete their respective mandatory training courses while the audit was ongoing. The Country Office had also initiated corrective actions on all accepted audit recommendations, as well as updating its risk register.

The detailed assessment is presented below, per audit area.

A. Programme activities

1. Gender mainstreaming in development coordination

Issue 1 Minimum performance standards in the United Nations Gender Scorecard rating were not fully met

Gender mainstreaming is mandated as a strategic approach for achieving gender equality and women's empowerment at all levels of development. The UN Women Country Office is the lead agency of UNCT in coordinating gender mainstreaming in development. The UN Gender Scorecard is a globally standardized assessment of the effectiveness of UN country level gender mainstreaming processes. The Gender Scorecard sets UNCT performance indicators for gender equality and minimum standards that establish an accountability framework to assess UNCT gender equality performance.

The UN Gender Scorecard report on Cameroon indicated that seven indicators met minimum standards, six indicators were approaching minimum standards, and four indicators were assessed as missing since 2016 and 2017. These missing indicators included: (a) communication and knowledge generation; (b) UN system M&E expertise on gender; (c) capacity development; and (d) resource tracking and allocation. The UN Women

Programme Coordinator for gender mainstreaming attributed the shortfalls in 2016 and 2017 to the lack of training members of the UN thematic groups received, specifically on collection of data and tracking the amount of resources allocated and spent on gender related issues. As the lead agency in gender mainstreaming, the Country Office should have organized training for the other UN agencies on data collection, resource tracking and M&E on gender.

Of the six activities in its 2017 Work Plan for Gender Mainstreaming in Development Coordination, the Country Office had not implemented two: one activity was not completed due to lack of funding and another on training of government staff on M&E was only partially completed due to the unavailability of M&E trainers from other UN agencies.

The Programme Coordinator for gender mainstreaming joined the Country Office in January 2018 and completed an online training programme on gender mainstreaming. However, the Programme Coordinator has not yet attended a formalized training programme on gender mainstreaming.

Priority	High (Critical)
Recommendation 1:	
The Representative ensures that the Country Office:	
(a) Organize training for the gender focal points of the UN agencies in Cameroon on data collection, resource tracking and M&E on gender related issues to be able to meet the minimum performance standards as stipulated in the UN Gender Scorecard.	
(b) The Programme Coordinator to attend formal and in-depth training programmes that will enhance knowledge and capacity on gender mainstreaming in development coordination.	
Management action plan:	
Agree. It is already included in the 2018 Annual work plan.	
Point (a) is already done and supporting documentation provided	
Point (b) is already done and supporting documentation provided - the training to enhance knowledge and capacity on gender mainstreaming in development coordination held in Dakar.	
Estimated completion date: 1 December 2018	
IAS Comments: IAS reviewed management actions taken to address the above recommendation and, based on the supporting documentation provided by management, IAS agreed to consider the recommendation as implemented. IAS will assess implementation when follow up review will be undertaken.	

2. Programme and project management

Issue 2 Protracted implementation of operational and financial closure of projects

Projects are to be operationally closed at the project end date as indicated in the original or extended agreement. Financial closure is to take place within 12 months from the operational closure date. The UN Women

Representative, Regional Director or headquarters Section Chief are accountable for the effective monitoring and reporting of programmes within their respective jurisdictions.

The audit identified the following issues which can be attributed to the lack of systematic follow-up actions to ensure effective project management, monitoring and reporting:

- Two project advances given to one ministry for US\$60,346.52 were still pending liquidation, despite being overdue by 6 to 12 months. These should have been liquidated and accounted for within six months from the date when the advance was granted.
- One project was operationally closed for more than 12 months and yet had not been financially closed.
- Nineteen projects which had a project end date of 31 December 2017 were still classified as “ongoing”.
- Under the Annual Workplan 2017, the ‘Conduct Annual Greenhouse Gas Inventory’ activity was noted as complete but had not been undertaken at all. The Country Office was not sure about the nature of the activity and how to implement it.

In addition, no planning and monitoring oversight was performed by the Country Office on two projects valued at US\$78,400 being implemented by Non-Governmental Organization(s) (NGOs) under the End Violence Against Women (EVAW) Trust Fund. This was because the funds were released directly to the NGOs from headquarters and the Country Office did not have any knowledge about the projects.

Priority	Medium (Important)
<p>Recommendation 2:</p> <p>The Representative ensures that the Country Office:</p> <p>(a) Request the headquarters Programme Support Unit to channel all Trust Fund projects implemented in Cameroon through the Country Office for direct monitoring and oversight.</p> <p>(b) Take follow-up action with the responsible party on long overdue advances.</p> <p>(c) Take action on all projects in Atlas that are due for operational and financial closure.</p> <p>(d) Seek advice from the Programme Support Unit on the methodology for the implementation and conduct of the ‘Annual Greenhouse Gas Inventory’.</p>	
<p>Management action plan:</p> <p>Agree with the recommendation. For (a), UN TRUST will be contacted but final decision does not depend on country office. Appropriate actions will be taken for (b).</p> <p>Related to point (c), all identified projects (17) were closed. We have a new one on process with the support from HQ. A screen capture of the Project Closure Workbench has been provided.</p> <p>The point (d) was done.</p> <p>Estimated completion date: 1 December 2018</p>	

3. Partnership and resource mobilization

Issue 3 Dedicated capacity for partnership and resource mobilization is inadequate

In the Partnership and Resource Mobilization Strategy (PRMS) 2014–2017 a budget of US\$20 million was allocated to the Country Office for a four-year period. At its initiation, 25 per cent of the funds were available as a carry forward prior 2014, and the balance was to be mobilized from government, financial partners with joint UN initiatives and through partnership with the private sector at national and international levels. Of this planned budget, only US\$12.6 million (63 per cent) was mobilized during 2014-2017.

While the Country Office made significant efforts in mobilizing the resources, the Country Portfolio Evaluation on the implementation and achievements of its resource mobilization strategy conducted in March 2017, recommended that the Country Office further develop its partnerships to achieve wider coverage and stronger impact. There was no dedicated capacity for resource mobilization and partnership to support the Representative and the delay in filling the Deputy Representative position hindered effective implementation of the Resource Mobilization Strategy. Cameroon is a low middle-income country with a limited number of traditional donors requiring the Country Office to develop innovative strategies in resource mobilization with the government, private sector and other potential partners.

Priority	Medium (Important)
Recommendation 3:	
The Representative to ensure the Country Office plan for dedicated capacity to pursue and support resource mobilization and partnerships in the next budget proposal. The plan could include internal resource re-prioritization, as well as seeking additional resources and support from the headquarters, Resource Mobilization Service.	
Management action plan:	
Agree, but largely depends on HQ approval and availability of resources.	
Estimated completion date: 31 December 2018	

B. Operations

1. Safety and security

Issue 4 Minimum operating security standards not fully complied with

The UN Women Programme and Operations Manual (POM) states that Security Risk Management (SRM) is an integral part of day-to-day operations and must be incorporated into operations during the engagement acceptance, commitment, implementation and post-implementation phases of a programme.

SRM was monitored for the Yaoundé, Bertoua and Maroua offices in Cameroon. Each office received a high overall security compliance rating in 2017 and 2018; however, some safety and security non-compliance issues from 2017 had not been rectified, particularly in Yaoundé:

- a) The United Nations Department of Safety and Security (UNDSS) in Cameroon mentioned that the warden system was operational. However, Country Office staff were not aware of this.
- b) A Business Continuity Plan was in place but had not been tested.
- c) A Fire Warden had not been appointed. No fire drills had been performed since UN Women moved into its current office building in 2012, and an emergency evacuation assembly point had not been identified.
- d) Of the eight fire extinguishers installed in the Country Office building, four were not functional as they were manufactured in 2012, installed in 2015 and had not been serviced.
- e) Four staff members had never taken the Basic Security Training in the Field programme and nine had never taken the Advance Security Training in the Field. One staff member needed to re-take both courses, as the certificates expire after three years.

These issues can be attributed to not having one person solely responsible for safety and security. The Finance Associate was given the responsibility for safety and security, in addition to IT support and communications. He has also been the acting Operations Manager, ad interim, since his recruitment since April 2013.

UN Women personnel are exposed to safety and security risks that were repeatedly highlighted in the SRM in 2017 and 2018.

Priority	High (Critical)
Recommendation 4:	
The Representative designate a staff that can devote more time and be responsible for safety and security as well as ensure that the Country Office fully comply with safety and security standards such as:	
<ol style="list-style-type: none"> (a) Business Continuity Plan is fully tested. (b) Fire drills are conducted periodically. (c) Emergency evacuation points and names and contacts of wardens are conveyed to all staff. (d) Fire extinguishers are up-to-date. (e) All staff members complete all necessary training programmes. 	
Management action plan:	
Agreed.	
Related to point (e), all staff completed all the necessary training programmes. Now we have new staff members who are working on their mandatory courses.	
Estimated completion date: 31 December 2018	

2. IT and communications

Issue 5 Deficient support services for the Office's information technology systems and needs

All UN Women staff and other authorized individuals or entities are responsible for maintaining appropriate control over information in their care and for bringing any potential threats to the confidentiality, integrity, or

availability of that information to the attention of the appropriate management. The Disaster Recovery Plan for UN Women Cameroon (issued 18 April 2018) requires regular testing and that personnel are made aware of the plan and its contents.

The Country Office used a cloud-based back-up system to prevent information loss. A Disaster Recovery Plan was in place but had not been tested.

Although the Global Service Level Agreement signed with UNDP provides for IT support, the UNDP IT support person was not able to provide such service to the Country Office as and when needed. This was because the staff member provided helpdesk services to all UN agencies in Cameroon. As a result, the Country Office stopped paying UNDP for the IT Helpdesk service and therefore did not have a fully dedicated IT support available when required. In lieu of this, an IT focal point from Regional Office visited the Country Office two or three times a year to provide training on IT matters. The Finance Associate, with the support of the Regional Office, addressed IT and communications issues though he did not have the required competency. The assistance provided by the Finance Associate on IT matters was on a trial and error basis and it was acknowledged that he had no capacity to test the Disaster Recovery Plan. As stated above, this person was also responsible for security and was the acting Operations Manager.

Priority	Medium (Important)
Recommendation 5:	
The Representative, in consultation with the Office of Information Systems and Telecommunications at headquarters to:	
(a) Recruit or contract a resource with IT competency and helpdesk functions.	
(b) In the meantime, seek assistance from the Regional Office to arrange a test of the Disaster Recovery Plan that has been put in place.	
Management action plan:	
Agreed.	
Estimated completion date: 31 December 2018	

3. Vehicle management

Issue 6 Old vehicles beyond economic repair are not disposed of in a timely manner

The UN Women Vehicle Management manual states that official vehicles over five years old or had over 100,000 kilometres must be considered for disposal unless the vehicle is still in good, usable condition. If such vehicles continue to be used and recorded in the Asset Report, they will not be covered by insurance unless Head of Office provides written justification to Assets Management Specialist in headquarters.

The Country Office had 11 vehicles in its custody with a total net book value of US\$258,400. Five vehicles were used by the Country Office staff in Yaoundé, two by staff in the field offices (Maroua and Ntui), three by the Government and one was recommended for disposal. Two of the eleven vehicles had a zero net book value, but

their insurance certificates were renewed as they were deemed to be in good, usable condition, other two vehicles were undergoing repairs.

The continuous use of older vehicles that have reached their serviceability are prone to frequent breakdowns and may incur maintenance costs that in the long run, could be more costly than the cost of a new vehicle.

Priority	Medium (important)
Recommendation 6:	
The Representative ensures that the Country Office assess whether vehicles older than five years are still cost effective or should be disposed of.	
Management action plan:	
Agree to dispose of two vehicles. The third one is still in good condition and will continue to be used by the office.	
Estimated completion date: 31 December 2018	

4. Financial management

Issue 7 Weaknesses in payment workflow

IAS observed the following weaknesses in the oversight of the payments process:

- Several payments with a total value of US\$132,314 were made between 37 and 170 days after the date of invoice. This was mainly due to the absence of an invoice register as a tracking tool to ensure all invoices are stamped and properly paid on a timely basis.
- Five of 43 tested vouchers used the incorrect accounting codes. According to the Country Office staff, the error mainly started at requisition, so when the purchase requisition is approved in Atlas, the accounting codes can be changed only via manual adjustments.
- The Finance Associate is a Verifying Officer in Atlas as well as an Argus Focal Point, allowing him to initiate and process user profile requests (new/modify/delete). These two roles are incompatible.

Priority	Medium (Important)
Recommendation 7: The Representative ensures that the Country Office: (a) Centralize invoice collection and registration of all invoices received and tracked for prompt payments. (b) Train the staff responsible for properly recording transactions in the Atlas system on the correct account codes. (c) Raise adjustments for the transactions identified as incorrectly recorded. (d) Relieve the Finance Associate from the role of Argus Focal Point and designate another staff member to this function.	
Management action plan: Agreed. The point (d) is done. The updated ICF will be shared. Estimated completion date: 1 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 Country Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.