

PROGRAMME PRESENCE OFFICE AUDIT

INTERNAL AUDIT REPORT  
UN WOMEN PROGRAMME PRESENCE  
OFFICE IN TAJIKISTAN



INTERNAL AUDIT REPORT

# UN WOMEN PROGRAMME PRESENCE OFFICE IN TAJIKISTAN



**INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)**

Internal Audit Service (IAS)

UN WOMEN

11 March 2022

IEAS/IAS/2021/014

# TABLE OF CONTENTS

---

EXECUTIVE SUMMARY	I
ACRONYMS AND ABBREVIATIONS	IV
I. BACKGROUND	1
II. AUDIT RESULTS	2
A. PROGRAMME PLANNING AND IMPLEMENTATION	2
B. GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROLS	9
C. OPERATIONS	12
III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN	15
ANNEX 1. DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES	17

# EXECUTIVE SUMMARY

## Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an internal audit of the UN Women Programme Presence Office in Tajikistan from May to November 2021. Due to restrictions associated with the COVID-19 pandemic, the audit was conducted remotely.

UN Women management is responsible for adequately designing and effectively maintaining governance, risk management and control processes to ensure that UN Women's objectives are achieved. IAS is responsible for independently assessing the adequacy and effectiveness of these systems and processes.

The internal 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:

- **Programmes and project management:** programme and project management selection and management of programme partners, coordination of gender mainstreaming, advocacy, and resource mobilization.
- **Governance, risk management and internal control system:** office structure and delegations of authority, control environment, risk management, data quality and implementation of recommendations from prior oversight reports.
- **Operations:** management of procurement, human resources, finance and budget, information and communication technology, travel, assets and safety and security.

The internal audit covered the state of governance, risk management and internal controls based on a sample of Programme Presence Office activities related to its programmes from 1 January 2019 to 30 November 2021. For operations controls, the sample covered transactions from 1 January 2019 to 30 April 2021. Atlas-recorded expenditure for the Tajikistan Programme Presence Office totalled US\$735,124,

US\$494,995, and US\$75,973 in 2019, 2020 and 2021 (up to end of April) respectively.

As this audit was performed remotely, IAS was not able to physically visit project sites, stakeholders, partners, or beneficiaries and to physically observe and assess the control environment and working culture in the Tajikistan Programme Presence Office.

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

## Audit opinion and overall audit rating

IAS acknowledges the following achievements and good practices:

- Programme Presence Office management demonstrated leadership in gender equality and empowerment of women through leading/participating in key thematic groups and contributing to the development of a new United Nations Sustainable Development Cooperation Framework (UNSDCF), leading United Nations Country Team (UNCT) System-wide Action Plan Gender Scorecard assessments and providing normative support to the Government and civil society organizations.
- Most of the project portfolio are funded by United Nations Joint Programmes.
- Personnel (while very limited in number) demonstrated strong commitment to fulfilling the UN Women mandate.
- The office uses long-term agreements for travel and requests quotes from at least two agents prior to booking.

IAS assessed the overall state of governance, risk management and internal controls in the Programme Presence Office as **Some Improvement Needed**, meaning that "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.”

IAS identified the following areas for enhancement to consolidate good practices and advance the mandate and priorities of the Tajikistan Programme Presence Office, noting that some of the areas are outside of the office’s control. Several issues identified during the audit do not represent lack of compliance with policies and procedures, but are rather related to inherent risks, due to the limited size and capacity of the office which should be managed, especially if, after the country typology review, the Programme Presence Office in Tajikistan will move into a small country office typology:

- **Programme prioritization, planning and implementation:** There is a need for: strategic restructuring of the Programme Presence Office to better manage the different expectations of stakeholders; monitoring and funding to increase the cost-effectiveness, and sustainability and visibility of coordination activities; strengthening strategic planning; enhancing the project management process and capacitating the Spotlight Initiative programme team; enhancing the beneficiary selection and management process; and improved programme partner management and project risk identification workflow.
- **Governance, risk management and internal controls:** The office structure should be strengthened to allow for sufficient authority, skillset, and resources to meet the expectations of stakeholders and fulfil UN Women’s mandate.
- **Operations:** There is a need to strengthen procurement-related controls and to enhance the selection process of personnel on special short-term assignments.

IAS identified the following root causes and implications with regard to areas of improvement:

- (i) The Programme Presence Office has limited resources which were not aligned with the high expectations from external stakeholders. The staffing and funding structure were not sufficient to implement a mandate as expected from a fully-fledged country representation. This indicates that the typology of the programme presence office may not have been properly explained to external stakeholders and/or that it may not be the most effective modality. This situation

impacts on the limited staffing structure and may lead to personnel burnout and staff turnover.

- (ii) Except for one staff member, all other personnel have been working on short-term contracts for quite a long time. This presents a risk in terms of business continuity, duty of care, and the work environment.
- (iii) Only one personnel on a non-staff contract performs all operations processes. Although the Country Office in Kyrgyzstan and the UN Women Regional Office for Europe and Central Asia (ECARO) review the processes, this still might lead to perceptions of lack of segregation of duties and inadequate practices.

IAS made ten recommendations to address the areas for improvement, which were all ranked as medium priority.

A medium (Important) priority recommendation means that “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.”

The ten medium-priority recommendations include: (i) aligning the expectations for the presence in Tajikistan with the new office typology (iii) considering the expectations of its stakeholders, (iii) monitoring the cost-effectiveness of its coordination efforts for sustainability and visibility; (iv) strengthening strategic planning; (v) enhancing the project management process and capacitating the Spotlight Initiative Programme team; (vi) enhancing beneficiary management; (vii) improving the programme partner management and project risk identification workflow; (viii) strengthening the office structure; (ix) strengthening procurement-related controls; and (x) strengthening controls related to personnel on special short term assignments. .

## Management comments and action plan

The Programme Presence Office and ECARO management accepted the above recommendations and provided action plans that are included in this report. Implementation of some of the recommendations has already begun. Management comments and additional information provided have been taken into account in this report, where appropriate.

Low-priority issues are not included in this report but were discussed directly with management, and actions have been initiated to address them.

IAS believes that it is reasonable and feasible to implement the recommendations within a period of one to two -years period, subject to resource availability. It also, and notes that the office is already taking steps to begin addressing risks in some areas. Nevertheless, improvement in key areas is subject to sufficient resources being made available or reallocated to enact the proposed changes; strong management leadership and direction; and an effective governance and risk management framework.

A light blue rectangular box containing the signature of Lisa Sutton in a cursive script.

Lisa Sutton, Director  
**Independent Evaluation and Audit Services**

## **ACRONYMS AND ABBREVIATIONS**

<b>CSO</b>	Civil Society Organizations
<b>DRF</b>	Development Results Framework
<b>ECARO</b>	UN Women Regional Office for Europe and Central Asia
<b>FTA</b>	Fixed-Term Appointment
<b>IAS</b>	Internal Audit Service
<b>IEAS</b>	Independent Evaluation and Audit Services
<b>LTA</b>	Long-Term Agreement
<b>MERP</b>	Monitoring, Research and Evaluation Plan
<b>NGO</b>	Non-Governmental Organization
<b>OEEF</b>	Organizational Efficiency and Effectiveness Framework
<b>RMS</b>	Results Management System
<b>SSA</b>	Special Service Agreement
<b>UNCT</b>	United Nations Country Team
<b>UNCT-SWAP</b>	United Nations Country Team System-Wide Action Plan
<b>UN Women</b>	United Nations Entity for Gender Equality and the Empowerment of Women
<b>UNDAF</b>	United Nations Development Assistance Framework
<b>UNSDCF</b>	United Nations Sustainable Development Cooperation Framework

## I. BACKGROUND

UN Women Programme Presence Offices were a smaller type of office designed specifically to implement country, regional and global programming. The UN Women Programme Presence Office in Tajikistan is located in Dushanbe and has been in operation since 1999. Under UN Women's regional architecture, it currently reports as a Programme Presence Office to the UN Women Regional Office for Europe and Central Asia (ECARO) but is operationally backstopped by UN Women Country Office in Kyrgyzstan.

The Programme Presence Office is mainly focused on advancing gender equality and empowerment of women in areas such as: gender-responsive governance, prevention and mitigation of the risks of violent extremism and promotion of normative and policy frameworks to end Violence Against Women and girls. As a Programme Presence Office, it is not required to have a Strategic Note. However, its Strategic Note Cover is embedded in the ECARO Strategic Note and Annual Work Plans (AWP) covering the period 2018–2021. Under the Development Results Framework (DRF), in the 2021 AWP included three outcomes and three outputs under the Organizational Efficiency and Effectiveness Framework (OEEF).

As of June 2021, according to the OneApp human resources dashboard, the office employed one staff member under a fixed-term appointment (FTA) and engaged eight individuals on service contracts and one consultant on a Special Service Agreement (SSA).

The budget, expenditure and financial implementation rate of the Programme Presence Office are summarized in Table 1.

**Table 1. Office target and actual budget, total expenditure, and delivery rate**

	2019	2020	2021 (Nov)
DRF budget target (US\$)	548,408	373,799	894,312
DRF actual budget (US\$)	568,409	343,827	792,976
Resource mobilization targets	103%	92%	89%
DRF expenditure (US\$)	567,516	339,412	460,569
Financial implementation rate	99.8%	98.7%	58.1%

OEEF budget target (US\$)	144,568	176,423	109,572
OEEF actual budget (US\$)	149,333	190,361	115,388
Resource mobilization targets (%)	103%	107%	105%
OEEF expenditure (US\$)	127,659	175,442	86,361
Financial implementation rate (%)	85%	92%	75%

Source: Project Delivery Dashboard and Results Management System (RMS) data as of November 2021

For the period under review (2019–2021), the funding of the office comprised 12 non-core funded projects with a total budget of approximately US\$2.7 million, funded by a range of donors, including:

- Multi-Partner Trust Fund - global funding for the Spotlight Initiative Programme Fund and sourced from multi-partner and bilateral donors (US\$1.1 million) and the Financing Sustainable Development Goals in Tajikistan project fund (US\$93,057).
- Other Multi-Donor Trust Fund Office projects (US\$379,000).
- Joint programming funding (US\$256,000), UNAIDS funding (US\$420,000).
- Peacebuilding Fund funded project (US\$400,000).
- Bilateral donor funding (US\$20,000).

Atlas-recorded expenditure for the Tajikistan Programme Presence Office totalled US\$ 735,124, US\$494,995, and US\$75,973 in 2019, 2020 and 2021 (up to end of April) respectively. Overall, this consisted of staff costs (5 per cent); non-staff personnel costs (30 per cent); procurement of goods and services (29 per cent); maintenance, utilities, and common services (1 per cent); personnel travel (7 per cent); training and hospital-ity costs, including external participant travel (9 per cent); and support cost and other charges (19 per cent). Out of total expenditures breakdown, eight per cent of the total expenditure was incurred through liquidation of advances or reimbursements to programme partners.



## **II. AUDIT RESULTS**

### **A. Programme planning and implementation**

This section focuses on positioning of the Programme Presence Office, advocacy and coordination, strategic priorities development and implementation, monitoring and reporting, field programme management, and individual project cycle phases based on sampled projects.

Programme Presence Offices in general are not expected to fully comply with several of the above criteria, as their main focus is programme implementation. In several criteria assessed by IAS, office management complied with corporate requirements, for example in identifying and documenting their priorities, such as the Strategic Note Cover developed with the assistance of ECARO and embedded into the ECARO Strategic Note for 2019–2021. Moreover, workplanning elements consistently followed the existing guidance, and the office systematically reported data in Results Management System (RMS) and narratives in the UN Women Annual Reports. Office management actively managed the project portfolio and pipeline, as demonstrated through regular meetings and timely reporting on individual projects, thus ensuring proper and timely project implementation and closure. IAS noted delays in some project approvals that were outside the control of office management.

In addition, IAS assessed the office's coordination of gender mainstreaming efforts in the country as satisfactory. While a Programme Presence Office is not expected or funded to fully lead coordination on gender equality and empowerment of women in country, IAS noted that office management demonstrated leadership in this area through leading/participating in key thematic groups and contributing to the development of a new UNSDCF and providing normative support to governmental institutions and civil society organizations (CSOs).

Overall, IAS noted that office management understands the role of the Programme Presence Office in the country in all areas of UN Women's triple mandate, demonstrates its relevance in the country, and advocates on its overall mandate. This was confirmed by external stakeholders interviewed. However, stakeholders also repeatedly commented on a need to increase office capacity in terms of staffing number and skillset to ensure that the office adequately executes UN Women's mandate in the country. A similar observation on a programme presence office role vis-à-vis its resources and structure was made in the Independent Evaluation Service Programme Presence Portfolio Evaluation in Asia and the Pacific: Programme Presence Offices have expanded beyond their original role, which was focused solely on operational work to meet a strong demand from country-level stakeholders for UN Women to deliver on its full triple mandate in Programme Presence countries. While Programme Presence Offices have made important contributions towards UN Women's triple mandate, this shift has placed a great deal of stress on the offices, as the level of financial and human resources allocated to them has not increased accordingly.

## **KEY OBSERVATIONS AND CONCLUSIONS**

**Observation 1: Need for strategic restructuring of the Programme Presence Office to better manage the different expectations of stakeholders.**

The Tajikistan Programme Presence Office is proactively working on its visibility and advocacy. The interviewed internal and external stakeholders appreciated its active role, leadership, and expertise on gender issues, as well as its technical assistance, networking and “bridge-building” among players in the country, and communication efforts.

At the same time, external stakeholders did not have a clear understanding of the difference between a fully-fledged Country Office versus a Programme Presence Office

and expected the office to deliver on the full mandate of UN Women, which includes normative, coordination and operational implementation. Despite support from the Regional Office and the Kyrgyzstan Country Office, the office is not sufficiently structured or staffed to deliver on such expectations (see Observation 7 on office structure), nor does it have sufficient delegation of authority, which was noted as a challenge by most external stakeholders interviewed.

The key expectations of stakeholders as provided in interviews and surveys have been summarized by IAS as follows:

- The Programme Presence Office needs an overarching approach to its thematic interventions instead of short-term projects, thereby bringing sustainability to its interventions and a strategic and coherent approach towards advocating for gender equality and empowerment of women.
- The Programme Presence Office should expand its programmatic work to operationalize the policies on gender equality and empowerment of women that have been adopted by the government and address the increasing gender needs of the country.
- There is a need for increased visibility at the local level. Most stakeholders expressed that UN Women is well known at the national level by non-governmental organizations (NGOs), CSOs and governmental institutions but not visible at the local level.
- The technical capacity and skill set of the Programme Presence Office needs to be adequate and sustainable. Currently, its personnel are stretched which could lead to burnout.
- The limited delegated authority of the Programme Presence Office is visible to external stakeholders, who mentioned that it sometimes takes time for the office to provide input or make decisions, as it needs to seek approval and clearance from ECARO or headquarters. Fully empowered members of the United Nations Country Team (UNCT) is a key success factor for United Nations reform on the ground.

While there are high expectations for strategic advocacy and communication on gender equality and empowerment of women, the standard office structure does not foresee a dedicated position on advocacy and communication. Currently, this responsibility is

embedded within its already very limited capacity. As this role is not required for a Programme Presence Office, there is no internal advocacy and communication strategy.

### **Recommendation 1 (Medium):**

ECARO, in consultation with the Change Management Team and Strategic Planning Resource and Effectiveness Division (SPRED), to align the expectations for the Programme Presence Office in Tajikistan with a new office typology, including (i) strategic rethinking on UN Women's footprint in the country and (ii) prioritizing its focus among normative work, technical advice, coordination or field programme implementation. This includes provision of adequate support and resources to sustain UN Women's position in the country.

### **Recommendation 2 (Medium):**

The Country Programme Manager of the Programme Presence Office, in consultation with ECARO, to consider the expectations of its stakeholders as a good start for strategic confirmation of UN Women's footprint in the country and use these expectations as a basis for its new priorities in the Strategic Note 2022–2025 and its advocacy and communication tools.

### **Advisory Note 1:**

Country Programme Manager could formalize advocacy and communication efforts into a longer-term strategy, embedding those efforts in new projects to pool funding and ensure coherent strategy implementation. This includes enhancing UN Women's visibility.

### **Observation 2: Need for monitoring and funding to increase the cost-effectiveness, sustainability and visibility of coordination activities.**

The country typology for Programme Presence Offices is built mainly around programme implementation. Thus, the limited structure, staffing and authority of such offices usually follow this expected construct. United Nations system coordination is not an expected responsibility of the Programme Presence Office and therefore is not funded. However,

the audit noted that the office demonstrated leadership in coordinating and convening on gender equality and empowerment of women in the country. The office chairs the Gender Theme Group, where it has included representation from NGOs, CSOs, the government and donors. In addition, UN Women attends and contributes to several working groups, such as: UNSDCF Monitoring & Evaluation, Communications working group, Youth working group, Prevention of Sexual Exploitation and Abuse Task Force, Operations Management Team, Programme Management Team, HIV and Migration groups and Health, Climate Change and Development Coordination Council groups. Implementation of the UNCT System-Wide Action Plan (UNCT-SWAP) Gender Scorecard remained among key UNCT objectives and is monitored on an annual basis. As part of the Gender Scorecard implementation, UN Women monitored and reported back on the progress, including monitoring of gender parity in the UN in Tajikistan.

In December 2020, during the United Nations Development Assistance Framework (UNDAF) final evaluation, the Programme Presence Office committed time and resources to ensure comprehensive feedback was provided. From the UNDAF final evaluation report, IAS noted that UN Women supported Tajikistan to fulfil its commitment to the international human rights instruments and agreements: Convention on the Elimination of All Forms of Discrimination Against Women and Universal Periodic Review, Beijing Platform for Action and Sustainable Development Goals.

Key feedback from external stakeholders on coordination is summarized below. Most of the areas of improvement are linked to the limited role and functionality of the office as a Programme Presence Office:

- The office is supportive and very open to cooperate with the UN Resident Coordinator Office and other UN agencies.
- Effective collaboration in terms of timely availability of technical expertise for the UNCT was mentioned as one of the key expectations from the office, but it represents a huge challenge due to its current construct. The Country Programme Manager and its few personnel spend quite a significant portion of their time at coordination events, which competes with their responsibilities for programme priorities.

- The office is effective in the Gender Theme Group, uses it as a good platform and has included many partners. The office pioneered an Extended Gender Theme Group as a good practice intended to bring together United Nations partners, programme partners, governmental representatives, and donors. A dedicated UNCT sub-Gender Theme Group was suggested to enhance the progress of the UNCT-SWAP.
- Some stakeholders did not have a clear understanding of the organizational structure and relationship of the Programme Presence Office vis-à-vis the UN Women Country Office in Kyrgyzstan, which recently became responsible for operational support and representation.

While the above-mentioned coordination work is time and resource consuming for a small office, there is no formalized long term coordination plan and dedicated funding to demonstrate cost-effectiveness and visibility of the work conducted by the office.

### Recommendation 3 (Medium)

The Country Programme Manager to continue coordination efforts and monitor the cost-effectiveness of the workplans, reporting on their achievements. In order to ensure the longer-term sustainability and visibility of the current coordination efforts, the office could benefit from a long-term plan with indicators and associated funding which is built on the current success and lessons learned.

### Observation 3: Need to strengthen strategic planning.

There is no requirement for a Programme Presence Office to develop a full Strategic Note. However, a detailed Strategic Note Cover of the Programme Presence Office in Tajikistan was developed with assistance from ECARO and embedded into the ECARO Strategic Note for 2019–2021.

External stakeholders interviewed noticed a need for a more strategic presence in the country. Feedback indicated the lack of clear long-term strategic vision, leadership, or priorities around gender equality. In its current construct, it appears that the priorities of the Programme Presence Office follow the funding and its strategic vision in the country

could be influenced by donor interests or pressure from the government. This also implies the need for strategic coordination of the United Nations system rather than being involved in short-term small projects. The office would therefore benefit from developing elements of a Strategic Note to serve as a guide to address the need for strategic coordination.

The office does not have dedicated resources (staff and funding) for women, peace, and security, which became a priority for the UNCT owing to the local context. In the absence of a Women, Peace and Security Specialist and limited related data, the gender issues around peace and security were not deeply discussed in briefings. Reportedly, in 2022 the Country Programme Manager participated in a three-day Humanitarian Planning session organized by the Regional Office.

A high-level resource mobilization reference is embedded in the detailed Strategic Note Cover. It suggests that the office would like to continue positioning itself as the main and lead technical agency on gender equality and empowerment of women, provide sound technical support and guidance to the UNCT and beyond, and collaborate and network with CSOs. The office believes that this unique composition of organizational strengths puts it at the centre of joint resource mobilization efforts by the UNCT and other partners on gender equality programmes. This resource mobilization approach would benefit from expanding into a detailed plan with resource mobilization indicators and targets, which should be monitored regularly to measure the success of the plan and monitor the sustainability of funding and business continuity of the office.

From the Atlas Project Delivery Report for 2021, as of May 2021, the Joint Programme portfolio accounted for 97.6 per cent of the total budget US\$1.9 million. Together with a good practice in terms of United Nations reform, it also brings an inherent concentration risk of relying only on Joint Programmes. In the UNDAF for Tajikistan 2016–2020, UN Women ranked 11, with a percentage of 0.39 of the UNDAF funding, out of 16 agencies in the country, which indicates very limited funding from the total United Nations budget.

IAS noted that during the fundraising process, the national Country Programme Manager engaged heavily in resource mobilization, with very limited back-up to fulfil other competing project priorities. Reportedly in its annual workplan for 2022 the office included its resource mobilization plan with indicators and targets with ECARO providing implementation support. **Based on these actions, IAS does not raise a recommendation**

**however encourages the management to monitor success of its resource mobilization strategy and targets.**

#### **Recommendation 4 (Medium):**

The Country Programme Manager to:

- (a) Develop a light Strategic Note for the Programme Presence Office and consolidate its thematic interventions, coordination, and advocacy.
- (b) Depending on resources and priorities and with strong support from ECARO, expand office staffing capacity and expertise in peace and security to address humanitarian crisis needs in the region as they arise.

#### **Observation 4: Need to enhance the project management process and capacitate the Spotlight Initiative programme team.**

Overall, the office management actively manages the project portfolio and funding pipelines. Roles and responsibilities are clear, which ensures effective programme management mainly due to a very small office structure that is easy to organize and manage. Donor reporting requirements are in general respected. External stakeholders interviewed by IAS generally confirmed their satisfaction with implementation, reporting, communication, and the results achieved. A sample of selected projects showed that project documents in general contained objectives, workplans, budgets and results frameworks with management structures. Most of the projects are Joint Programmes, which facilitated standard reporting. Project risks were embedded in the project documents. The office monitors these risks through monthly meetings and, prior to the COVID-19 pandemic, site visits to programme partners. A major challenge was delayed approval of the Spotlight Initiative programme and a migration project, which in turn delayed the start of the two projects.

The Programme Presence Office in Tajikistan maintains a high-level Monitoring, Research and Evaluation Plan (MERP) for 2019–2021, which was embedded in the Strategic Note Cover. The MERP includes monthly and annual review of implementation of AWP, the evaluations, which the office participates in, like UNDAF evaluation, Country Gender

Equality Brief, and the research and assessments. The MERP could be improved in future **by including a plan for an evaluation for the end of period covered by Strategic Note or programme to evaluate for planned impact and changes.** Monitoring plans for individual projects exists, providing a means for verification of project results. Project site visits, media reports and post-assessments are some of the principal means to validate results.

Currently, project and programme officers collect monitoring data and assemble the input into quarterly reports. The office also reported on the use of other monitoring and evaluation platforms such as UNCT monitoring and reporting, UNDAF monitoring tools and the OneApp Results Management System. However due to resource constraints, the office does not have a dedicated monitoring function or monitoring and evaluation focal point. The interviewed stakeholders also voiced the need for UN Women to have a monitoring and evaluation resource, which would enhance results-based language in its reporting.

In 2022, ECARO reported to be in the process of recruiting a Monitoring and Reporting Officer to support all the Europe and Central Asia Programme Presence Offices including Tajikistan. Furthermore, the Regional Evaluation Specialist, is also available to provide relevant support and oversight for evaluation needs of the Tajikistan Office. Backstopping by ECARO also mitigates the risk that performance data is not timely, relevant, or accurate. Based on these actions taken, ***IAS does not raise a recommendation but encourages ECARO to monitor the effectiveness and cost-efficiency of the monitoring, reporting and evaluation efforts.***

The office has been assigned the lead technical coherence role for implementation of the Spotlight Initiative programme in Tajikistan, which is very important recognition of the management efforts of the Programme Presence Office. In interviews, stakeholders acknowledged the expertise and experience of the office team. However, they also noted the inherent risk to the implementation of the strategically important programme due to the limited staffing capacity to simultaneously implement the project and lead on technical coherence. Moreover, the delayed initiation of the Spotlight Initiative programme needs to be closely monitored.

During the period under the audit, it was noted that one of the United Nations agencies that works with the office in a Joint Programme requested the office to provide documents following an ongoing audit, which is unusual for an inter-agency agreement.

IAS noted that when involved in Joint Programmes the office is sometimes treated as an implementing partner rather than a United Nations agency, which means that the scrutiny of monitoring and audit is different in comparison with an inter-agency agreement, where United Nations agencies rely on each other following the single audit principle.

### Recommendation 5 (Medium):

The Country Programme Manager to:

- (a) Expand capacity of the Spotlight Initiative programme's team to ensure that its lead technical coherence role is executed separately from programme implementation activities.
- (b) Reach out to the UN Women Spotlight Initiative headquarters focal point on emerging risks and lessons learned from other countries and escalate to ECARO any delays or challenges encountered during implementation.
- (c) Through consultative meetings with representatives of other United Nations agencies, ensure that the office receives equal treatment as per the inter-agency agreements.
- (d) Ensure that the Programme Presence Office is better prepared for future projects requiring governmental approval through considering the lessons learned to better prepare for future projects requiring governmental participation through feasibility assessment, risk identification, mitigation, and monitoring during the project design stage.

### Observation 5: Need to enhance the beneficiary selection and management process.

From IAS review of the beneficiary selection and management process, the following are some areas which could be enhanced:

- From a review of the project documents, a needs assessment was not always evident.
- The project documents included the selection criteria for beneficiaries, but IAS did not see evidence of a monitoring and post-implementation follow-up to ensure that the beneficiaries selected were those who were originally targeted.
- In addition to MOPAN assessment conclusions to enhance accountability to the beneficiaries, in 2019 IAS issued a Project Life Cycle Gap Assessment<sup>1</sup> where IAS made recommendations at corporate level such as the guidance on the accountability to the beneficiaries including enhancing beneficiary needs assessment as basic project design and planning principles and adopting a grievance and feedback mechanism for beneficiaries. While awaiting corporate guidance, as a part of its project and risk management processes, the office would strongly benefit from putting a grievance mechanism in place to ensure that beneficiaries are aware and can contact UN Women management in Tajikistan and ECARO directly if needed. Reportedly during field visits UN Women personnel would give beneficiaries business cards with their contact information, but this could not be verified by IAS in large part because of the nature of the remote audit.

Without adequate project needs assessment and validation with beneficiaries there is a risk that targeted beneficiaries are not actually reached, as well as potential issues in terms of reporting by partners, including selecting ineligible beneficiaries.

### **Recommendation 6 (Medium):**

The Country Programme Manager to ensure needs assessments, clear selection criteria and a process for identification and selection of beneficiaries is in place, including a process of independent verification of a sample of selected beneficiaries against the agreed criteria, establishing a beneficiary feedback process for training and other project interventions, and post-implementation beneficiary impact assessment

<sup>1</sup> See the report on this link <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/About%20Us/Accountability/Audit-reports/2019/IEAS-brief-2019-004-Project-life-cycle-gap-assessment-en.pdf>

surveys. A grievance mechanism should be put in place so that beneficiaries know how to contact the UN Women Country Programme Manager or ECARO directly, without interference from project personnel or partners.

### **Observation 6: Need for an improved programme partner management and project risk identification workflow.**

Only two responsible partners were identified as in use by the office over the audit period, which is quite low in comparison with the field programme portfolio (see background section where only 8% of expenditures were from programme partners). Based on our sample testing, the office followed programme partner management controls in the selection of implementation modalities and the selection of programme partners. Programme personnel in Tajikistan initiate requests for actions, such as developing terms of reference for calls for proposals, obtaining ECARO approval of terms of reference, advertising calls for proposals and conducting evaluations of partners that responded to the calls. Approval of partnership agreements rests with ECARO. While the office has access to different CSOs through the CSO advisory network established by the Programme Presence Office and other local networks, there is no formal strategy on partnerships, which limits the effectiveness of UN Women's efforts in creating strategic partnerships, mainly due to very limited office capacity, see Recommendation 1.

The office reported that despite the large network of CSOs working on Gender Equality, only few have sufficient capacities to design, plan, implement, monitor, report, ensure financial compliance with UN Women rules. Reportedly, as part of partnership approach, it was also indicated that under the pillar six of Spotlight Initiative programme, UN Women and UNFPA have been working on capacity building of NGOs to increase the pool of strong technically and programmatically capable partners.

IAS noted that there was one instance in 2018 where an incorrect modality was used in one of the partner selections. Selection was run through a procurement process, and

even though it was approved by the Multi-Country Office in Kazakhstan (which was responsible for office management at that time), the partner selection was rejected by the Regional Procurement Review Committee. The Regional Procurement Review Committee also noted a few inconsistencies that could have been addressed if the process were overseen by someone with experience in procurement. The partner selection was later submitted through Local Project Appraisal Committee and was approved by Regional Project Appraisal Committee. Since then, operations personnel have obtained Chartered Institute of Procurement & Supply certification that was sponsored by ECARO.

When projects such as the Spotlight Initiative programme and Migration project experienced delays in approval from the government, it reduced the implementation period for the programme partners.

The following suggestions to improve the quality of the office's work to achieve its objectives in terms of gender equality and empowerment of women were provided in a personnel survey conducted by IAS:

- Increase efforts to cooperate with the Committee on Women and Family Affairs of Tajikistan and key ministries.
- Strengthen partnerships with governmental agencies for greater sustainability of the projects being implemented. However, personnel acknowledged that due to the

rapid rotation of personnel in state structures, lack of understanding of the goals and procedures of the organization sometimes inhibits the establishment of stronger partnerships.

- Monitor the value for money of programme partner budgets vs actual spending.

### **Recommendation 7 (Medium):**

The Country Programme Manager to:

- a) As a part of its Strategic Note development, consider a strategy towards long-term partnerships with its programme partners.
- b) Prepare a mitigation plan if the project start date is significantly delayed so that partners have sufficient time to implement.

***See also the recommendation 8 on operational support.***



## B. Governance, risk management and internal controls

See Background section for key statistics on budget, delivery, and personnel.

IAS reviewed the office structure and delegations of authority, control environment, risk management and data quality. In general, IAS did not find material issues with data in the systems. IAS had previously not audited the office; this was a first-time audit of the Programme Presence Office. No evaluation was done during the period under audit.

IAS was unable to fully assess if management had set up an adequate control environment and culture in the office due to the remote nature of this audit. The office has only one person processing all operational transactions. However, this risk is mitigated by review and approval by the Operations Manager of the UN Women Kyrgyzstan Country Office. IAS noted that the backstopping process could be enhanced if the Operations Manager or administrative personnel from UN Women Kyrgyzstan would be involved in the selection of personnel, suppliers, and programme partners (see Operations, Observation 7. The Programme Presence Office adheres to the month-end and year-end closure instructions in coordination with ECARO and headquarters units to ensure compliance with the UN Women Internal Control Framework Policy and timely actions in support of corporate reports.

IAS noted that improvements are needed for the office structure and the risk management process (see Observation 1).

### KEY OBSERVATIONS AND CONCLUSIONS

#### **Observation 7: Need to strengthen the office capacity and enhance the structure.**

While ECARO carried out a functional analysis of the Programme Presence Office in 2019, the current change management for country typology has not been clear yet in terms of how to increase core funding in the offices like the one in Tajikistan, which is a recognized critical priority country for the Central Asia region. The office would strongly benefit from additional core resources to boost the capacity and sustain non-project related roles, such as operations and coordination.

Structure-wise, the “Country Programme Manager” title is being used rather than “Representative”, and this position is partly funded from the Peace and Security section budget. As such it is not fully core funded, which presents a potential sustainability risk. Furthermore, this title implies very limited authority and related delegation. The office

has limited authority to process transactions and make decisions or provide input without going through the Kyrgyzstan Country Office, ECARO or headquarters. This has been also noted by the majority of external stakeholders interviewed, who observed that sometimes it takes time to obtain input from UN Women and that it is apparent that the office does not have sufficient capacity to meet expectations or its full potential.

Staffing-wise, as the office has only one FTA, it fully relies on short-term service contracts and SSAs to compensate for the lack of fixed-term staffing, which could lead to loss of knowledge in case of personnel turnover. Furthermore, inefficiency in recruiting sometimes results in the same consultants being engaged repeatedly. In general, personnel indicated that they were overwhelmed by work and need additional support.

The office faces a challenge of mobilizing longer term funding to allow for a more sustainable structure and better contractual arrangements for human resources. The average duration of current projects varies between one and two years. All stakeholders consulted as part of the audit believed that the office was short-staffed. (Refer also to Recommendation 2 above).



### Recommendation 8 (Medium):

Following the recommendation 1, ECARO to revisit its functional analysis of the Programme Presence Office and provide sufficient authority, skillset, structure, and resources to the office.

ECARO or the Country Office in Kyrgyzstan to backstop the operational processes for selection of personnel, vendors, and partners by being involved in the selection/evaluation/appraisal committees.

### Observation 8: Need to strengthen the risk management processes.

The office maintained a risk register, which is updated on an annual basis. The risk register identified various risks, but their root causes were sometimes imprecise, especially for internal challenges, which may indicate misunderstanding of the potential issues. This results in risk mitigation actions being of limited application or responsiveness. Some of the actions to address identified risks are reactive or passive, rather than proactive or preventive. The risk register is missing other key risks, for example:

- Heavy reliance on one source of funding and lack of hard pipeline projects with new incoming funding.
- Delays in programmatic implementation due to prolonged approval processes.
- Limited human resources capacity in terms of number, seniority, and skillset.

The risk register of the Programme Presence Office was designed as part of a workplan but were not yet fully used as a monitoring tool. IAS reviewed four risks related to procurement, projects, financial assets, and recruitment/entitlements, which were chosen from UN Women fraud risk library. The risks were rated as low or medium. The office complied with corporate risk register requirements drawing from the UN Women fraud risk library and outlining general mitigation measures. Due to limited funding and local staffing, further steps could be taken by the UN Women Kyrgyzstan Country Office and ECARO to bolster the fraud prevention and detection measures of the Programme

Presence Office. This will further help to demonstrate transparency and integrity and ensure that limited funds have maximum impact.

On a positive note, the operations side of risk management represents a good practice. Two-tier review and backstopping for operational capacity were observed. However, an underlying inherent risk still exists, as all operational transactions and administrative needs are being prepared by one individual who is on a service contract. The limited capacity of the Programme Presence Office might mean that if planned and implemented controls and actions are insufficient to mitigate inherent fraud risks by the office or the Kyrgyzstan Operations Manager, these may necessitate additional support from ECARO.

Reportedly, in 2022 the risk register has been updated to include the specific risks and mitigating factors which include backstopping from other offices. Based on these actions ***IAS does not raise a recommendation however strongly encourages ECARO and Kyrgyzstan office regularly monitor the risks, updating the register.***

### Observation 9: Need to address the needs related to personnel training.

As noted in the Agora report, as of 24 June 2021 all personnel at the Programme Presence Office had completed the required mandatory training. During performance assessments, the performance manager recommends learning and development for personnel based on identified skill gaps and needs. Personnel have also participated in webinars organized by the Regional Office and headquarters.

The personnel survey showed that the office is mostly satisfied with support from the Regional Office and headquarters. Most personnel are confident that they have the required knowledge and skills of the thematic or operational area in which they work. In areas where there is a lack of necessary knowledge, personnel have access to regional and headquarters expertise. The most common areas for support were normative or technical issues, project proposals, partner engagement, United Nations system coordination, and procurement and finance.

Personnel noted a challenge in relation to training organized by headquarters. As a result of the time difference, courses are held in the late evening hours, with the use of

recordings only where attendance was not possible.

Office personnel, comprising mostly non-staff personnel, are not usually entitled to funding for training. However, because some of personnel involved in core activities, they could benefit from targeted training in key UN Women processes and policies. Areas for more training and guidance included resource mobilization, partner selection, grant agreements and training on the digital gateway. Office personnel also explained on the need to have knowledge resources in Russian language for training for external audience (partners or vendors).

ECARO reported to IAS that the personnel training needs identified are already being addressed and that there is a comprehensive training plan in place for entire Europe and Central Asia region including the Tajikistan office stated training needs.

## C. Operations

See Background section for key statistics on budget, delivery, and personnel. The office is in a shared compound with other United Nations agencies.

The Programme Presence Office has limited delegation of authority. Office operations had been supported by ECARO, but to increase effectiveness of operations, a decision to transition from ECARO to the UN Women Kyrgyzstan Country Office was made at the end of 2020. Notably, both ECARO and the Kyrgyzstan Country Office conduct regular monitoring and oversight to ensure that controls are in place and that the Programme Presence Office complies with such controls. Only one non-staff personnel on a service contract has been involved in processing all operational transactions. The individual has been working for UN Women for more than 10 years on short-term or service contracts.

The Programme Presence Office processed 56 purchase orders, amounting to US\$361,000 from January 2019 to April 2021. During the audit period, a total of 30 SSAs were recruited.

Based on the sample reviewed, travel processes had satisfactory controls in place, and transactions were properly supported with documentation. As a good practice, the office uses several long-term agreements (LTAs) and requests quotes from at least two LTAs vendors prior to booking. The office also ensures that external training participants sign legal waivers before travel. Based on sample testing, overall controls over Information and Communication Technology, budgeting, accounting, and financial management were satisfactory. Office management appears to have in place satisfactory controls for the safeguarding of assets. IAS advised the office to undertake an analysis and share with headquarters all fully depreciated assets. The safety and security (personnel, premises, and assets) and business continuity planning controls met organizational expectations. The business continuity plan was updated in November 2020 by the Regional Operations Manager. IAS advises that the Country Programme Manager attend the Security Management Team meetings, where possible, without further delegation.

Based on a sample of transactions reviewed, IAS assessed that, in general, some controls in procurement and human resources management need improvement.

## KEY OBSERVATIONS AND CONCLUSIONS

### Observation 10: Need to strengthen procurement-related controls.

At the time of the audit, the Programme Presence Office had been using the new corporate e-procurement system (Intend) since July 2019. According to the analysis of purchase orders created by the office from January 2019 to April 2021, 44 purchase orders totalling US\$106,000 were micro-purchasing (less than US\$5,000); 11 purchase orders totalling US\$197,000 were procurements below US\$50,000, where there is no need for public procurement and 1 purchase order totalling US\$58,000 was publicly conducted.

IAS review of documentation showed the observations below:

- Office management did not have a clear procurement strategy/plan to meet its programme needs, in particular due to lack of capacity. Therefore, procurement planning was not used proactively. The sampled procurement process was not always competitive. IAS sampled 12 purchase orders above US\$5,000, 3 were direct contracts and 2 received bids from only one vendor. IAS could not trace 5 out of 12 purchase orders to the annual procurement plan, furthermore from review of the OneApp procurement amounts varied from the procurement plan in 2019 and 2020.
- The office was compliant with the minimum required business days for advertising bids as per the corporate guidance. To enhance competitiveness of the procurement

process and where project timelines allow, the office should consider extending the deadlines when fewer than three bids were received. Where the limited competitive process is allowed by the Procurement and Contract Management Policy, and invitations are sent to a short list of suppliers, after the tender has been closed the office should contact relevant invited shortlisted suppliers inquiring the reasons why they did not participate. Depending on the feedback obtained by the office from these inquiries, the information could be used to update the local short list of suppliers or to extend the deadlines for future bids.

- For bids over US\$30,000, bids were opened by only the buyer, which is not compliant with the guidance stating, “Bids for over USD 30,000 are recommended to be opened in the presence of a bid opening committee.” There was no evidence of a bid opening committee, bids were opened by the buyer, IAS notes that having a bid opening committee is beyond the control of the office because of its limited capacity. Reportedly this has now been resolved because of the operations backstopping by the Kyrgyzstan Operations Manager since January 2021.
- The office experienced some challenges during the initial stages of the implementation of the e-procurement system, and some procurement processes, such as evaluation of bidding, were done offline and later uploaded to the system.
- The interface of the e-procurement system is available only in English. The market is shallow, and those vendors who wish to participate sometimes may not always be able to proceed because of the language barrier and lack of technological knowledge.

The Kyrgyzstan Country Office took over operational support of the Tajikistan Office from January 2021 and since then the Kyrgyzstan Operations Manager became the approver for procurements in the e-procurement system.

### Recommendation 9 (Medium)

The Country Programme Manager to ensure that the procurement plan is used proactively in the office (could be a three-month rolling basis to allow timely changes) and that project managers are accountable for significant deviations from the procurement plan that may result in budget overruns. The Country Programme

Manager to also share the procurement plan with the Regional Office on a timely basis.

### Advisory Note 2:

The Country Programme Manager should:

- Where project timelines allow, extend the bidding periods minimum requirements to allow for more vendor submissions.
- If available provide feedback to the Headquarters Procurement Unit on identified innovative ways to encourage local vendors to participate in bidding processes.

### Observation 11: Need to enhance the selection process of SSA personnel.

The Programme Presence Office had in place satisfactory controls for performance management, mandatory training and the Performance Management process. IAS noted that terms of reference for vacancies were developed by the UN Women Tajikistan Programme Presence Office and approved by ECARO and that approvals were documented for all samples selected.

IAS noted the following areas for enhancement:

- As good practice, members of the selection panel always sign an independence affidavit. For the sample selected, IAS reviewed emails from the Programme Presence Office to the ECARO Operations Manager, requesting them to review the selected members of the selection panel. As noted under Observation 7 and noting that because of the office’s small size, the present issue of limited capacity resulted to the selection of consultants (SSAs) being undertaken in most cases by the same internal non-staff personnel. Externally this presents a perceived risk of lack of an independent and balanced review team, which could impact the credibility and reputation of the selection process in terms of transparency and competitiveness. Reportedly after taking over the operational support of the Tajikistan office, the Kyrgyzstan Operations Manager supports the recruitment function of the office by reviewing panel compositions to make sure that shortlisting panel members are not included in the interview panels.

- IAS sampled eight SSA recruitments for the period 2019- April 2021. It was noted that an interview was conducted for only one of the eight SSA recruitments that were reviewed. Desk reviews are the preferred method of candidate evaluation as interviews are not required by the SSA policy. IAS noted that because of limited capacity (see Observation 7), and desk reviews of qualified candidates being undertaken in most cases by the same internal non-staff personnel without interview and other assessments might not provide the sufficient assurance for objectivity, competitiveness, and transparency that the selected candidate is the most qualified. While the current SSA policy does not require interviews or tests for recruiting consultants as a desk review is sufficient <sup>2</sup>, IAS strongly advises management to mitigate the inherent risk of lack of transparency and competitiveness in local personnel recruitment by introducing tests or/and interviews and adding personnel from UN Women Kyrgyzstan or ECARO in the selection panel.
- While shortlisting happens on the UNDP career portal with the option to insert the shortlisting justification, IAS did not find evidence of how the office selected shortlisted SSA candidates from the long list of applicants. The office explained that only those with relevant experience were selected. However, there was no evidence documenting this process.

### **Recommendation 10 (Medium):**

The Country Programme Manager to ensure that the recruitment process is transparent and competitive, including in the selection panel external members from other UN Women offices and ensure proper documentation of the screening and selection process.

***See also the recommendation 8 on operational support.***

<sup>2</sup> IAS raised several corporate recommendations on improving the SSA management process in its report on the Audit of Individual Consultant Management:

<https://www.unwomen.org/sites/default/files/2021-12/UN-Women-audit-report-2021-005-Individual-consultant-management-in-UN-Women-en.pdf>

### III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observations	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
Observation 1: Need for strategic restructuring of the office to better manage the different expectations of stakeholders.	Recommendation 1  ECARO, in consultation with the Change Management Team and Strategic Planning Resource and Effectiveness Division (SPRED), to align the expectations for the Programme Presence Office in Tajikistan with a new office typology, including (i) strategic rethinking on UN Women's footprint in the country and (ii) prioritizing its focus among normative work, technical advice, coordination or field programme implementation. This includes provision of adequate support and resources to sustain UN Women's position in the country	ECARO	Medium	The office's DRF/OEE was extended until the end of 2022 to align with the new UNSDCF which will be rolled out in 2023.  With the new UNSDCF, there is an important opportunity to review and re-align the office's DRF/OEE to ensure that results align with national priorities, resources, and capacities.  ECARO will lead a strategy review/development session starting in April to re-think UN Women's footprint in Tajikistan and set realistic and clear priorities aligned with the new global SP and UNSDCF. The new strategy will ensure ECARO continues to build on providing adequate resources to sustain UN Women's work and position in the country.	Q1 2023
	Recommendation 2  The Country Programme Manager of the Programme Presence Office, in consultation with ECARO, to consider the expectations of its stakeholders as a good start for strategic confirmation of UN Women's footprint in the country and use these expectations as a basis for its new priorities in the Strategic Note 2022–2026 and its advocacy and communication tools.	Country Programme Manager	Medium	Part of this strategy review include:  1. Restructuring of office to ensure sufficient capacity.  2. Review of delegation to review whether programmatic and operational oversight will continue as it is or return to ECARO.  3. Review and plan of resource allocation to support changes in place and grow office in line with typology.	
Observation 2: Need for monitoring and funding to increase the cost-effectiveness and sustainability of coordination activities	Recommendation 3  The office should continue its coordination efforts and monitor the cost-effectiveness of its workplans, reporting on its achievements. In order to ensure the longer-term sustainability and visibility of the current coordination efforts, the office could benefit from a long-term plan with indicators and associated funding which is built on the current success and lessons learned.	Country Programme Manager	Medium	HoO will identify key priorities and a clear vision for UN Women's coordination work in Tajikistan will be defined and reflected in the new DRF/OEE.  ECARO will lead strategy sessions which will include a targeted focus on coordination priorities and required resources.  However, there should be a corporate observation to institutionalize the requirements of Programme Presence offices coordination function and the related need for possible funding.	Q3 2022
Observation 3: Need to strengthen strategic planning.	Recommendation 4  The Country Programme Manager to:  a) Develop a light Strategic Note for the Programme Presence Office and consolidate its thematic interventions, coordination, and advocacy.  b) Depending on resources and priorities and with a strong support from ECARO, expand office staffing capacity and expertise in peace and security to address humanitarian crisis needs in the region as they arise.	Country Programme Manager	Medium	The regional office will oversee a review of the Tajikistan office in Q2 of 2022. This process will identify whether a new lightweight SN is needed or if there is just a need to update a results framework in line with the new UNSDCF. This will review and implement the below as needed (to include spotlight team):  1. Review of resource requirements as part of CM  2. Capacity assessment  3. Needs assessment  4. Planning Workshop	Q2 2022
Observation 4: Need enhance the project management process and capacitate the Spotlight Initiative Programme team	Recommendation 5  The Country Programme Manager to:  a) Expand capacity of the Spotlight Initiative Programme team to ensure that its lead technical coherence role is executed separately from programme implementation activities.  b) Reach out to the UN Women Spotlight Initiative Programme focal point on emerging risks and lessons learned from other countries and escalate to ECARO any delays or challenges encountered during implementation.  c) Through consultative meetings with representatives of other United Nations agencies, ensure that the office receives equal treatment as per the inter-agency agreements.  d) Ensure that the Programme Presence Office is better prepared for future projects requiring governmental approval through considering the lessons learned to	Country Programme Manager	Medium	The above planned actions (Recommendation 4) will include the SLI Team.	

Observations	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
	better prepare for future projects requiring governmental participation through feasibility assessment, risk identification, mitigation, and monitoring during the project design stage.				
Observation 5: Need to enhance the beneficiary selection and management process.	<p>Recommendation 6</p> <p>The Country Programme Manager to ensure needs assessments, clear selection criteria and a process for identification and selection of beneficiaries is in place, including a process of independent verification of a sample of selected beneficiaries against the agreed criteria, establishing a beneficiary feedback process for training and other project interventions, and post-implementation beneficiary impact assessment surveys. A grievance mechanism should be put in place so that beneficiaries know how to contact the UN Women Country Programme Manager or ECARO directly, without interference from project personnel or partners.</p>	Country Programme Manager	Medium	<p>ECARO will oversee a needs assessment in line with the above planned activities for Tajikistan office.</p> <p>In communication with the ECARO, the office will put in place a grievance mechanism to allow beneficiaries to provide feedback to both the office and ECARO.</p> <p>Furthermore, the ECARO will provide additional training in place for engaging partners.</p>	Q2 2022
Observation 6: Need for an improved programme partner management and project risk identification workflow.	<p>Recommendation 7</p> <p>The Country Programme Manager to:</p> <p>a) As a part of its strategic note development, consider a strategy towards long-term partnerships with its programme partners.</p> <p>b) Prepare a mitigation plan if the project start date is significantly delayed so that partners have sufficient time to implement.</p>	Country Programme Manager	Medium	<p>a) Under the guidance of the ECARO, the office will develop a long-term plan in line with the above plans (Recommendation 4 planned action)</p> <p>b) Training will be provided by ECARO to ensure timely and good risk management processes relating to selection/management of partners</p>	Q2 2022
Observation 7: Need to strengthen the office capacity and enhance the structure.	<p>Recommendation 8:</p> <p>Following the recommendation 1, ECARO to revisit its functional analysis of the Programme Presence Office and provide sufficient authority, skill set, structure, and resources to the office.</p> <p>ECARO or the Country Office in Kyrgyzstan to backstop the operational processes for selection of personnel, vendors, and partners by being involved in the selection/evaluation/appraisal committees.</p>	ECARO	Medium	In line with the above planned actions under Recommendation 4, the ECARO will carry out a capacity assessment.	Q2 2022
Observation 10: Need to strengthen Procurement-related controls.	<p>Recommendation 9:</p> <p>The Country Programme Manager to ensure that the procurement plan is used proactively in the office (could be a three-month rolling basis to allow timely changes) and that project managers are accountable for significant deviations from the procurement plan that may result in budget overruns. The Country Programme Manager to also share the procurement plan with the Regional Office on a timely basis</p>	Country Programme Manager	Medium	The HoO in consultation with the ECARO, will review the procurement plan and project spending plans to ensure activities are consolidated to minimise admin burden while also ensuring that activities planned are within the expertise and capacity of the office.	Q1 2022
Observation 11: Need to strengthen controls related to selection of SSA personnel.	<p>Recommendation 10</p> <p>The Country Programme Manager to ensure that the recruitment process is as transparent and competitive as possible, including in the selection panel external members from other UN Women offices, advertising, and interviews for SSAs and ensure proper documentation of the screening and selection process.</p>	Country Programme Manager	Medium	The HoO commits to put in place a mechanism to ensure that the selection process for SSAs is as transparent and competitive as possible.	Q2 2022



# Annex 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

## A. AUDIT RATINGS

<b>Satisfactory</b>	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.
<b>Some Improvement Needed</b>	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.
<b>Major Improvement Needed</b>	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.
<b>Unsatisfactory</b>	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

<b>High (Critical)</b>	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.
<b>Medium (Important)</b>	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.
<b>Low</b>	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 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.



UN WOMEN IS THE UNITED NATIONS  
ORGANIZATION DEDICATED TO GENDER  
EQUALITY AND THE EMPOWERMENT OF  
WOMEN.

A GLOBAL CHAMPION FOR WOMEN AND GIRLS,  
UN WOMEN WAS ESTABLISHED TO ACCELERATE  
PROGRESS ON MEETING THEIR NEEDS  
WORLDWIDE.

UN Women supports UN Member States as they set global standards for achieving gender equality and works with governments and civil society to design laws, policies, programmes, and services needed to ensure that the standards are effectively implemented and truly benefit women and girls worldwide. It works globally to make the vision of the Sustainable Development Goals a reality for women and girls and stands behind women's equal participation in all aspects of life, focusing on four strategic priorities: Women lead, participate in and benefit equally from governance systems; Women have income security, decent work and economic autonomy; All women and girls live a life free from all forms of violence; Women and girls contribute to and have greater influence in building sustainable peace and resilience, and benefit equally from the prevention of natural disasters and conflicts and humanitarian action. UN Women also coordinates and promotes the United



220 East 42<sup>nd</sup> Street  
New York, New York 10017, USA  
Tel: 212-906-6400  
Fax: 212-906-6705

[www.unwomen.org](http://www.unwomen.org)  
[www.facebook.com/unwomen](https://www.facebook.com/unwomen)  
[www.twitter.com/un\\_women](https://www.twitter.com/un_women)  
[www.youtube.com/unwomen](https://www.youtube.com/unwomen)  
[www.flickr.com/unwomen](https://www.flickr.com/unwomen)