



Management response to the 2021 annual report on Internal Audit and Investigations activities

1. UN-Women's management appreciates the Internal Audit Service (IAS), Independent Evaluation and Audit Services (IEAS) for their independent and objective assurance and advisory services conducted for 2021. UN-Women has benefited from a readily accessible, independent internal audit technical advice and service focused on the needs of UN-Women.
2. UN-Women wishes to acknowledge the Office of Internal Oversight Services (OIOS) of the United Nations for its provision of investigation services to UN-Women.

INTERNAL AUDIT

3. Management appreciates the annual overall opinion which states that "*IAS's overall opinion is that the UN-Women's governance, risk management and control processes were generally established and functioning but needed some improvement.*" This is a demonstration of the entity's ability to uphold effective and efficient governance, risk management and controls, as well as the agility and flexibility with which it has adapted to a post-COVID-19 operating environment.
4. UN-Women made significant improvements in its organizational oversight mechanisms towards pivoting to the field and embedding management responsibility for risk management and internal controls across its operations. While management recognizes that strengthening governance, risk management and compliance is a dynamic process that needs to evolve with the organization's maturity, senior management has ensured that limited human and financial resources are utilized for utmost efficiency and effectiveness to address the overarching areas as described below.
 - a. UN-Women continues to enhance its second line of defense structure for strengthened management oversight at the headquarters and regional office levels. Oversight functions include programme monitoring and reporting, planning, and budgeting processes, risk and fraud risk management, information security, business continuity, partner audit, audit recommendation monitoring, and the month-end closure process. The Business Review Committee, which also serves as the entity's Risk Management Committee, and its technical arm the Technical Management Group, serve as effective oversight mechanisms to elevate critical and emerging issues and enhance risk-based corporate decision-making. The Quarterly Business Review process was rolled out to closely monitor and increase accountability for corporate performance against key milestones. An uptake mechanism of audit and assessment recommendations has been introduced to highlight high-risk recommendations and prioritize the implementation of recommendations.

- b. UN-Women continuously keeps abreast of its evolving operating environment as to remain agile in responding to critical and emerging issues and delivering results where they are most needed. The new Strategic Plan 2022-2025, as well as CO, RO and HQ Strategic Notes and related work plans, provide an opportunity to further enhance accountability for implementation of audit recommendations at all levels. In the new workplans, all business units analyzed their outstanding audit recommendations and were required to consider and prioritize the allocated resources to implement them. Timely implementation of audit recommendations is evaluated with due consideration for corporate prioritization and risk level.
 - c. UN-Women's value-added proposition of pivot to the field is aimed to ensure the effective delivery of the Entity's unique triple mandate and to ensure that it is equipped to deliver results closer to its beneficiaries. To achieve this, UN-Women's global footprint is undergoing recalibration and re-capacitation aligned with needs to deepen and strengthen the Entity's capacity to drive transformative results at the country level efficiently and sustainably. In this regard, UN-Women is reviewing human and financial resources to ensure that they are invested where they are needed most while matching strategic ambition and financial realities.
 - d. The preparation of a Statement of Internal Controls needs to be built up from an updated system of internal controls. UN-Women, along with other UN agencies, is in the process of implementing and migrating to a new ERP system. Considering the significant impact of this change to operational procedures and controls, the ensuing corporate policies and procedures are undergoing review and updates as well. After the implementation of the core ERP system and updates to the policies and procedures have been completed, the planning for and creation of an organization-wide process for the preparation of an annual Statement of Internal Controls may be initiated.
5. UN-Women acknowledges that IAS, within available resources, has issued 14 internal audit and advisory reports despite the difficulties imposed by the COVID-19 pandemic.
 6. UN-Women is pleased to receive **94 per cent** implementation rate for prior year's internal audit recommendations. This implementation rate has remained above the corporate target of 80 per cent for seven consecutive years.

Continuing management actions to address high priority long-outstanding recommendations

7. Of the total internal audit recommendations needing management actions, only nineteen recommendations, or approximately 10%, are long outstanding. Management has expedited the actions and prioritized high-priority recommendations for implementation, while remaining responsive to changing priorities. Recommendations outstanding for more than 18 months has been kept to a low level of 3.5% (or 7 recommendations), out of a total of 200 internal audit recommendations needing management actions as of April 2022. Actions taken and the status for each of these are presented below.

Audit Engagement Title	Management Actions taken on high-priority long outstanding recommendations
<i>Afghanistan Country Office Audit</i>	A corporate review has commenced to develop a guidance note, informed by experiences and lessons learned, on the process of implementing Strategic Notes through direct funding from donors. A new guidance note is soon to be issued both for field offices and headquarters. This recommendation is expected to be completed by the third quarter of 2022.
<i>Management of Implementing Partners (IP) and Responsible Parties (2 recommendations)</i>	A Partner Management Policy Framework that includes the three lines of defense model in partner management is being developed. The Programme Partner Management Procedure on Operationalizing, Monitoring and Closure of partner engagements are also currently under draft. The full framework, policy, and procedure with incorporated end-to-end risk assessment of implementing partner management are expected to be completed by the third quarter of 2022.
<i>Regional Office for Asia & Pacific Audit</i>	The menu of support from headquarters and regional offices to field offices that clearly delineates the roles and responsibilities for oversight, policy guidance and support is being finalized. The global policy and programme architecture on the creation of a fully networked organization to better connect the field and headquarters will soon be formalized as a corporate priority. The accountability structure for more coherent, focused and impact-oriented policy and programme support will be finalized in the context of UN-Women's signature interventions. UN-Women expects this recommendation to be completed by the third quarter of 2022.
<i>Travel Management Audit (2 recommendations)</i>	The business process owner (BPO) for travel management has been designated. Further capacity to sustain the travel function is currently under discussion with Senior Management in light of the “new normal” level of travel activities with post-Covid-19 working modalities. Once capacity needs are determined, the BPO will initiate the end-to-end risk assessment.
<i>Audit of Somalia Programme Presence Office</i>	UN-Women Somalia Office has conducted a SWOT analysis of the office’s programme, human resources, and presence in consultation with key stakeholders. The office’s Strategic Note 2022-2025 was developed in consideration of this analysis and included a structured organigram to support the delivery of results. This recommendation is completed and has been submitted for the auditor’s closure.

Management Actions to address key audit and advisory results

8. Of the twelve offices and functions audited, UN-Women is pleased to note that there was no unsatisfactory audit opinion received. UN-Women takes note of the key observations identified in Section IX of the report, “Key internal audit and advisory results” and wishes to highlight the following actions and positive results of addressing the recommendations.
 - a) *Effectiveness of UN-Women policies and procedures:*
 9. UN-Women is currently reviewing and revising policies and procedures in the following areas to address audit recommendations, with a view to enhance effectiveness: 1) Delegation of Authority, including for HR processes; 2) individual consultant management procedure, including value-for-money aspect; 3) asset management policy; 4) advocacy and communications; and 5) anti-fraud policy, among others.
 10. UN-Women is implementing and migrating into a new Enterprise Resource Planning (ERP) system. Consequently, affected policies and procedures are undergoing relevant review and modifications as well.
 11. The Internal Control Framework Policy compliance issue noted in two field offices have been addressed through the provision of suitable training to staff. In addition, a new online platform has been established to enhance reporting and tracking of donor reports.
 - b) *Strategic Note priorities development and implementation:*
 12. The Strategic Plan 2022-2025 is being operationalized, including through the finalization of the Integrated Results and Resources Framework (IRRF) with corresponding milestones, baselines, and targets. The Strategic Note guidance for HQ, ROs and COs has been issued to ensure that roles and responsibilities are clarified. At the country level, Strategic Note results frameworks are directly aligned with the relevant UN Sustainable Development Cooperation Framework’s (UNSCDF) priorities. UN-Women is also continuing to influence and ensure gender mainstreaming in the Common Country Assessment (CCA) and UNSCDF development processes. Simultaneously, the Strategic Notes results framework incorporates pertinent Strategic Plan indicators, with standard definitions and data collection procedures.
 13. Performance indicators are monitored and reported through the annual reporting process, including the Executive Director’s Annual Report (EDAR) to the Executive Board, as well as mid-term reviews of the Strategic Plan and of Strategic Notes. In addition, output indicators for the organizational effectiveness and efficiency framework are monitored and internally reported on through the Quarterly Business Review process.
 14. UN-Women appreciates IAS’s acknowledgement of the entity’s enhanced strategic planning and results management processes, including the introduction of Strategic Notes at HQ level and the Strategic Dialogue pilot for field offices. In addition, the recently introduced biennial work plans

require direct linkages with the expected impacts, outcomes, and outputs of the Strategic Plan 2022-2025, in support of corporate monitoring and reporting. Steady strengthening and investments into systematic data collection and analysis against outcome and impact indicators are planned to be an integral part of the business processes within the new Results Management System, to be integrated with the new ERP system.

15. In the three field offices where capacity for planning, monitoring and evaluation functions issue was noted, results-based management training was provided to staff to reinforce capacity. Additional field staff are being recruited to enhance data collection and quality assurance functions, while the monitoring, evaluation and research process has been strengthened with relevant performance indicators.

c) *Organizational structure, authority, capacity, and reporting lines to implement strategic priorities:*

16. The Presence Governance Policy ensures a structured allocation of resources for a UN-Women global office footprint that is fit for purpose. In three field offices where an organizational structure issue was noted, management has reviewed the offices' capacity in line with the country typology and assessed the suitability of its structures to deliver its approved 2022-2025 Strategic Notes. Specific activities include review of the offices' footprint, priorities, and resources to align with both global and national priorities. Appropriate levels of delegation of authority were granted and updated organograms were established.
17. A HR strategy was developed in the three field offices where issues related to HR planning were noted. The strategy facilitated the recruitment and retention of talent that ensures appropriate staffing level for the office's delivery of objectives. In two field offices, funding has been secured to recruit additional staff for monitoring and evaluation, and operations functions.
18. Similarly, an HR review was carried out in the two offices where capacity issues were noted, following which, roles, responsibilities, and reporting lines were clarified. An operations staff pool was established in one field office for cross-cutting functions to readily support a flexible scaling of implementation for non-core funded projects.

d) *Ethics, integrity, and anti-fraud efforts:*

19. Management has identified a Business Process Owner (BPO) to implement the overall anti-fraud programme and coordinate its governance, as part of strengthening the second line of defense and fraud prevention, detection, and response. Management continues to implement activities with the aim of strengthening the ethics and integrity culture across the organization.
20. In 2021, fraud risk assessments were conducted for all Regional and Country Offices. Fraud risk assessments undergo a detailed review and quality assurance process for the formulation of appropriate mitigating actions that prevents or reduces the impact of possible fraud and corruption.
21. In three offices where the issue of fraud awareness was noted, management conducted leadership dialogues and training sessions. UN-Women also continues to emphasize the zero-tolerance policy

towards misconduct, fraud, and corruption.

e) *Programme and project management:*

22. The policy and procedures for programme and project management were improved to further clarify and fortify oversight mechanisms in place. In one office where the issue of risk management in project implementation was noted, the office has re-evaluated risks from the COVID-19 pandemic and evolving health and public regulations with risk mitigating actions formulated to ensure that the required project activity timeline is realistic. The office has also performed risk assessments for newly developed projects and captured them in the risk registers.
23. In two offices where issues related to beneficiary management were noted, management adopted a suitable feedback mechanism on the effectiveness and efficiency of beneficiary interventions, and project implementing partners have been informed on lessons learnt.
24. UN-Women has ensured the inclusion of monitoring and evaluation plans for all Strategic Notes, including for the two offices where issues pertaining to monitoring and reporting were noted. A results-focused donor reporting template was recently implemented to facilitate effective result reporting.
25. Finally, UN-Women has established the cost recovery working group to operationalize the revised Executive Board approved Joint Comprehensive Cost Recovery Policy, which includes updated harmonized cost classifications categories and updated preferential cost recovery rates. Management has provided guidance, best practices, and capacity-building to support the implementation of this policy. Additional operational guidance on the planning and formulation of direct project costs is also underway.

f) *Governance, oversight, and performance management:*

26. Guided by the Presence Governance Policy, the roles, responsibilities and oversight functions of the headquarters and regional offices are clarified. As part of strengthening the second line of defense, UN-Women has introduced tools and mechanisms for an enhanced business process oversight. To facilitate effective corporate oversight, the Business Review Committee, with its Technical Management Group have been operationalized. The Quarterly Business Review process was rolled-out to monitor and increase accountability for corporate performance across functional areas.
27. Creating a globally networked knowledge-based organization as part of the Strategic Plan 2022-2025 ensures that Regional Office technical advisors are sufficiently equipped to support field offices. Additionally, under the pivot to the field initiative, UN-Women is considering approaches for appropriate Delegation of Authority and decentralization of capacity to support the delivery of results closer to intended beneficiaries.
28. UN-Women uses other UN actors to provide outsourcing services, such as HR payroll or banking services, for efficiency reasons. The Entity forecasts that in line with a repositioned UN development system, this trend will continue. UN-Women will establish a corporate governance and policy framework covering outsourcing partial business processes and functions to other UN

organizations. For outsourced services, basic service-quality criteria, and timelines for monitoring and regular performance assessment of third-party providers will be developed.

g) Human resources management:

29. UN-Women is committed to empowering its valuable human resources and fostering an inclusive and collaborative work environment. Succession planning and stop-gap measures are consistently applied to ensure continuous effective organizational governance and minimize the impact of vacant key functions, particularly for senior management posts. All offices are required to provide their staffing plans, which feed into the overall organizational staffing plan and framework for strengthening leadership and team capacity. In one office where an HR strategy issue was noted, management conducted a talent mapping and needs assessment, following which a resource mobilization strategy was finalized to ensure sustainability of the office's delivery.
30. As part of the implementation of the new ERP system, UN-Women endeavors to have an integrated HR system module with the capacity to manage all personnel types.

h) Risk management:

31. UN-Women is pleased to report significant efforts made in advancing with the organization's enterprise risk management maturity level, in line with the IAS recommendations in their Risk Management Process: Maturity Assessment as of May 2019. The risk management process is embedded into the biennial planning process to support the consistent identification, analysis, discussion and formulation of risks and appropriate mitigation measures, aligned to the planned achievement of results. Furthermore, UN-Women is strengthening the protocols around the escalation of risks to ensure that the Risk Management Committee has visibility of significant risks impacting corporate matters. In UN-Women, enterprise risk management is aimed to be a useful management practice beyond a mere compliance exercise.

i) Advocacy and communications:

32. UN-Women is finalizing internal reviews of its new Communications Strategy 2022-2025 that promotes the establishment of a community of practice for UN-Women global communications. This strategy shifts the entity's communication personnel towards a more matrixed network with proper accountability framework, performance measurements and clear reporting lines. The corporate effort to clearly differentiate policy advocacy from strategic communications has been mapped out in the strategy. Following this, an action plan is under development to integrate communication resources across the organization. A governance framework aimed at consolidating communication resources and streamlining accountability is underway. UN-Women is considering the establishment of a communications governance structure to promote transparency, coherence and strategic alignment in outreach and communication activities.
33. Management has also progressed on other communication guidance, such as branding strategy review and crisis communication plan development. Once completed, this guidance will facilitate the harmonization and strategic approach to our external communications efforts.

j) *Procurement management:*

34. Professionalization of the procurement function with an active procurement community of practice is an integral part of UN-Women’s procurement strategy. UN-Women provides the Chartered Institute of Procurement & Supply (CIPS) trainings to relevant procurement staff. As part of the implementation of the new ERP system, management is exploring the feasibility of integrating all procurement activities, including exception reports and monitoring dashboard into one system.
35. UN-Women has in place an automated procurement platform to support and streamline all procurement processes while ensuring all procurement needs are met. Local joint efforts with other UN agencies are also made to identify and establish wider selection of potential vendors. Controls are in place to ensure transparency of procurement activities across the organization as well as maintain confidentiality and fairness during the tendering process.

k) *UN system coordination:*

36. UN-Women identified and incorporated a clear vision and key priorities to achieve coordination mandate in its Strategic Plan 2022-2025. The Integrated and Results and Resources Framework (IRR) of this Plan comprehensively captures the Entity’s specific contributions regarding its UN system coordination mandate, with the inclusion of a distinct cross-thematic development outcome and corresponding indicators at outcome and output levels. UN Women has significantly enhanced system-wide cooperation under the new Strategic Plan, working in close collaboration with key UN partners. This is to identify a set of common and complementary indicators that contribute to inter-agency results towards the achievement of global goals that clarify how UN-Women is achieving results in a coherent manner with other UN entities from across the system, including in response to the QCPR.
37. The Country Office Strategic Note Guidance was updated to distinctly promote a coherent approach for operationalizing UN-Women’s coordination mandate at the field office level. Hence, the two country offices audited have included in their Strategic Notes and Biennial Work Plans for 2022-2023 a clear definition of their country-specific UN coordination strategy to reinvigorate dialogue and advocacy for Gender Equality and Women’s Empowerment (GEWE) within their respective UN Country Team (UNCT). This is to ensure that GEWE is mainstreamed throughout the implementation of UN Sustainable Development Cooperation Framework (UNSDCF).

Management Actions to address results of advisory services

38. Annex 1 contains the detailed management actions to address IAS’s recommendations and lessons learned from the 2021 advisory engagements (i.e., 1] Snapshot assessment of UN-Women’s ERP project progress and challenges as of 20 February 2021, and; 2] Spotlight Initiative: independent risk assessment and identification of lessons from UN-Women’s implementation of Phase I).

Response to remaining, outstanding Executive Board Decisions

Decision 2021/4

The Executive Board “Encourages UN-Women management to continue strengthening its second line of defense and its work on the establishment of a Statement of Internal Controls”.

39. UN-Women, along with other UN agencies, is in the process of implementing and migrating to a new ERP system. Following the implementation of the core ERP system and completion of ensuing needed updates to the policies and procedures, UN-Women may consider initiating the planning and creation of a suitable organization-wide process for the preparation of an annual Statement of Internal Controls.

Decision 2020/5

The Executive Board “Requests UN-Women to address areas of recurring issues and the high number of audit recommendations related to managing implementing partners, project/programme management, travel management, risk management, structure and capacity, and procurement, including by ensuring the availability of high-competent staff and relevant control mechanisms in order to manage these areas of recurring concern”

40. UN-Women is pleased to report that all recurring issues, but one of the audit recommendations contained in the 2019 IAS report, have been implemented. The last recommendation pertains to the procurement area, related to the head of offices’ procurement delegation of authority levels. UN-Women is developing a matrix of criteria to determine the appropriate delegation of authority levels. The criteria include procurement volume, risk and performance indicators aligned with the new organizational structure. The applicable policies, procedures and system support will be revised and updated accordingly.

INVESTIGATIONS

41. Of all the allegations¹ received by OIOS in 2021, it is noted that 10 were related to prohibited conduct² and two to sexual misconduct³. Of those 12 allegations, two are being investigated, and 10 were closed by OIOS following preliminary assessment that an investigation was not warranted. Out of these 10 closed cases, OIOS referred six back to the organization (subject to consent by the complainant, where applicable) for management consideration and potential action by UN-Women.
42. Furthermore, in 2021, of the 20 cases closed after investigation, 15 cases were substantiated, and five were found to be unsubstantiated. The 15 cases substantiated in 2021 relate to various categories of alleged misconduct and include four cases carried over from 2019, five cases carried

¹ An allegation received and registered by OIOS may include more than one type of alleged misconduct.

² In the 2021 IAS annual report on Audit and Investigations activities, prohibited conduct refers to harassment, discrimination, and abuse of authority.

³ Sexual misconduct category refers to sexual exploitation and abuse and sexual harassment. This category is based on a harmonized annual report approach among UNDP, UNFPA, UNICEF, UNOPS and UN-Women.

over from 2020 and six cases opened in 2021.

43. Guided by its commitment to an inclusive and supportive workplace culture and leadership that exemplifies ethical, transformational, and shared principles, UN-Women continued to holistically address all workplace-related concerns in 2021. UN-Women included its commitment to nurturing an empowered workforce and nurturing an inclusive culture as one of the five Organizational Effectiveness and Efficiency (OEE) outputs in the 2022-2025 Strategic Plan. UN-Women undertook key actions in support of an inclusive environment in 2021, including: the facilitation of the “Conversations on Living our Values” series, providing a space for UN-Women personnel to reflect on UN-Women’s current values and competencies framework; the design of leadership journeys to strengthen the capacity of senior managers and teams to cultivate and practice leadership that is transformational, and agile through coaching, peer exchanges, and co-creation; the continued collaboration with the Office of the Ombudsman for United Nations Funds and Programme, notably its Respectful Workplace Facilitators Programme and its Conversation with the Mediator Programme; and the roll-out of the 2021 UN Leadership Dialogue Programme on the topic of accountability systems in the UN.
44. In addition, the prevention of and response to sexual exploitation and abuse (SEA) and sexual harassment (SH) have continued to be of highest importance for UN-Women in 2021. The organization remains committed to ensure that sexual misconduct is effectively reported and promptly addressed. In that regard, UN-Women personnel were reminded of their responsibility to report all suspicions of SEA and SH and informed on the reporting mechanisms in place during training and through various communications mediums. Details on other specific actions taken to address SEA and SH are highlighted in the Management Letter submitted to the Executive Board.
45. The Executive Director has issued the attached report (i.e., Annex 2) setting out disciplinary measures and other actions taken in response to misconduct and wrongdoing by UN-Women staff members, other personnel or third parties and cases of possible criminal behavior for the period 1 January-31 December 2021 in accordance with UN-Women Legal Policy for Addressing Non-Compliance with United Nations Standards of Conduct.
46. In 2021, UN-Women took prompt and appropriate action to implement its zero-tolerance policy in substantiated cases following an investigation and disciplinary process. As set out in the report, in 2021 there was one case which resulted in a disciplinary measure, where the staff member was found to have failed to observe the standards expected of a United Nations civil servant and to uphold the highest standard of integrity, use the property and assets of UN Women only for official purposes, operate a vehicle in a safe and responsible manner, and obtain authorization for personal use of a UN Women vehicle. The staff member was separated from service. Further, in 2021 there was evidence of unsatisfactory conduct by one other personnel. In this case, one consultant was found to have committed fraud by altering certificates of payment to have subsequently attempted to defraud UN-Women to obtain an undue benefit. The consultant was separated when the allegation was substantiated. Finally, in 2021 there was one case involving an implementing partner. In this case, an employee of said implementing partner was found to have misused UN-Women funds relating to a project and to have falsified financial documents as proof of his attempt to reimburse the funds. The employee admitted the misconduct and was terminated by the implementing partner. The matter was referred to national authorities.

Annex 1: Management Response to Advisory Engagements

IAS noted issues	Management response (March 2022)
Snapshot assessment of UN-Women's ERP project progress and challenges as of 20 February 2021	
<p>The main objectives of this snapshot assessment were to assess: the effectiveness of current project governance arrangements; the planning process in defining the scope, time frame and budget; risk management; and the progress that had been made so far against the plan. At the time of the assessment in February 2021:</p> <ol style="list-style-type: none"> 1. In terms of governance: IAS observed that project governance mechanisms would benefit from an effective Project Board, a recognized role of the Project Executive, and role and authority of the Project Manager. 	<p>1. Project Board was established with a designated senior management Project Executive in April 2021. The TOR of the governance board has been reviewed accordingly which includes advisory, oversight, and decision-making authority.</p> <p>2. As of November 2021, the ERP Project Manager and Change Management Advisor was on-board. All resources recruited within the ERP project framework have a reporting line with the ERP Project Manager and Change Management Advisor.</p> <p>This recommendation is completed.</p>
<p>2. In terms of the planning process: IAS confirmed that UN-Women greatly depends on UNDP as an outsourced ERP provider and its decision to move away from Atlas. Challenges included formalizing an Inter-Agency Project Charter, activating the Inter-Agency Project Board, and approving UN-Women's Project Document, including assessment of the original scope of the project and new ERP key functionalities, and how discrepancies between the original scope and functionalities would be addressed.</p>	<ol style="list-style-type: none"> 1. UNDP finalized the Inter-Agency Project Charter on 18 January 2021 and shared it with partner agencies. 2. Inter-Agency Project Board was established in February 2021 between UNDP and UN Women. With UNFPA's decision to re-join the consortium, UNFPA joined the Board on 15 March 2022. At the Inter-agency Board, UN Women is represented by the two designated Headquarters Division Directors, ERP Project Manager and Change Management Advisor, Chief of ICT and Advisor – Change Management. 3. UN-Women's Project Document was approved by the ERP Project Board on 24 May 2021. 4. Assessment of the original scope of new ERP has been carried out. Migration of the current Atlas modules in Quantum is confirmed by UNDP for July 2022. Existing Atlas functionalities have been mapped. UN Women is currently analyzing other important modules (such as Planning) and is developing a phased approach, which includes deriving a deeper understanding of business needs and requirements to reconcile business requirements and system functionalities. Revising the processes and business models will be an

IAS noted issues	Management response (March 2022)
	<p>essential step to ensure an optimized business and technical solution.</p> <p>Recommendations 1 through 3 are completed.</p>
<p>3. In terms of progress made so far: IAS agreed with management efforts to finalize UN-Women's own project detailed plan and budget, and IAS raised a need to maintain originally included in the project scope business transformation and process reengineering; to manage dependencies between the inter-agency project and UN-Women considering competition with other strategic priorities.</p>	<p>The original multi-year budget that was approved by Project Board has been revised in 2022 to align with new go-live date to July 2022. The 2022 budget has been approved by ERP Project Board and funds have been allocated and closely monitored. Budget is planned for review by 4th Quarter of 2022 to align with progress made and new timelines, as needed.</p> <p>Among other transformations, the UN Women team, in partnership with the UNDP ERP Team, have successfully engineered the Quantum System to be able to:</p> <ul style="list-style-type: none"> • Capture the project results framework (the project outcomes, outputs, and activities) • Facilitate Project results monitoring (baselines, targets, and indicators etc.) • Capture the project results and resources framework, bringing the results and the resources together and allowing for the management and reporting of results and resources in an integrated manner • The above provides project linkages to budgets, financial actuals, results narratives, and indicators to enable results-based financial and results based narrative donor reporting • Revised procedures on donor reporting, co-led by Financial Management and Political Analysis and Programme Development Unit (PAPDU) and with close liaison of key stakeholders including Programme Management Support Unit (PSMU) as part of the reference group, were recently promulgated • Quantum will provide templates for Narrative Donor Reporting <p>The system is now in the User Acceptance Testing stage, with an expected go-live in July 2022.</p>

IAS noted issues	Management response (March 2022)
4. In terms of risk management: Risk management was one of the most advanced areas within this project, where UN-Women showed a high level of maturity in identifying and documenting project risks, escalating them to senior management. To be fully effective, risk management process could improve decision-making on escalated risks.	UN Women ERP Risk Register is reviewed quarterly between the ERP Project Manager and Business Process Owners (BPOs), and is shared with Chief Risk Officer, ERP Project Board and ERP Business Process Owners. An Interagency Risk Register is reviewed and updated monthly.
Spotlight Initiative: independent risk assessment and identification of lessons from UN-Women's implementation of Phase I	
This assessment aimed to assist management in identifying the key achievements, challenges and lessons learned from UN-Women's perspective during implementation of Phase I of the Spotlight Initiative's governance, coordination, technical coherence role, project implementation and operations. Some of the observations were outside of UN-Women's control.	
1. Strengths included the mobilization of senior UN-Women leadership to champion the Spotlight Initiative; the appointment of a dedicated team in the Ending Violence Against Women Section of UN-Women to manage the Spotlight Initiative; the eventual mobilization of in-house operational support; and the dedication and commitment of UN-Women personnel involved in regional and country programmes. The Spotlight Initiative gained huge political momentum, becoming a strategic and highly visible priority in the Spotlight countries and for the United Nations Secretary-General and his Deputy, who continued to champion these objectives, especially during the COVID-19 crisis. The Spotlight Initiative is one of the first United Nations reform "demonstration funds" for the Sustainable Development Goals, representing a litmus test for the United Nations system to demonstrate whether agencies can work together in developing long-lasting results in multiple dimensions with multiple partners.	UN-Women continues to show the highest level of commitment internally and externally to ensure the success of the Spotlight Initiative. Internally, the Executive Director and senior leadership remain actively engaged to provide guidance, strategic direction, and support to ensure effective implementation of the Spotlight Initiative. In addition, UN-Women is committed to continue providing dedicated support across the organization for successful implementation of the Initiative. Externally, UN-Women has actively sought opportunities, including through resource mobilization, to link Spotlight with broader initiatives, and especially the GEF Action Coalitions, to sustain its impact and results in the longer term. UN-Women has reassured its commitment to representing the UN system through the Executive Director at the governing body alongside the UN Deputy Secretary General. This recommendation is completed.
2. The overall time frame of the Spotlight Initiative was ambitious compared with its expected impact and geographical coverage. Delivery has been challenging,	Timeframe: The findings of mid-term assessments of country programmes in Africa and Latin America showed that the timeframe of the interventions was too short to meet the Initiative's ambition which

IAS noted issues	Management response (March 2022)
<p>even without the further complexity of a global pandemic. The chosen inclusive partnership approach with governments and civil society organizations (CSOs), with significant funding for enhancing the role and capacity of CSOs, bears an inherent challenge in governments and CSOs' capacity to deliver on the expected results combined with COVID-19 health and economic crises, lockdowns and competing national priorities. Governance of the Spotlight Initiative was complex and not operationalized into clear standard operating procedures in a timely manner with clearly defined roles, responsibilities, and timelines.</p>	<p>includes cultural change which requires a longer time horizon. Based on this and in recognition of the contextual challenges that delayed programme implementation across regions, the UN and the donors agreed to extend all country and regional programmes for an additional year until December 2023. This will enable the UN system and partners to complete planned work under the programme and ensure that longer-term sustainability strategies and government ownership are in place.</p> <p>Operational Procedures and Working with Civil Society: The principles of Spotlight to keep civil society at the centre of its partnership strategy has been unique. UN-Women's commitment to work with and support women's and grassroots organizations has materialized in allocating 70% of UN-Women's funds (76.3 mill USD) received to date (including through the Trust Funds) to civil society partners. Of the country programming funds, 79% of selected partners are local organizations, 62% were new partners to UN-Women, and 68% are grassroots organizations. UN-Women small grants policy, promulgated in 2019, provided a tool for country offices to support civil society in ways in which we had not been able to do before. Despite these successes, partners required extensive capacity building and ongoing support to deliver and navigate required procedures. UN-Women offices invested in additional capacity to fill critical gaps and support partners. UN-Women has also revised internal processes to simplify partnership requirements with CSOs.</p> <p>Governance: The overall leadership of the initiative is placed under the oversight and leadership of the office of the Executive Office of the Secretary General. UN-Women has made specific suggestions regarding governance and the design of Spotlight 2.0. A performance review by the European Court of Auditors will take place in the first half of 2022, and the Management Unit of the Spotlight secretariat is undergoing a functional review. These reviews and findings may contribute to overall improvements of future governance structures. UN-Women is feeding into the process as a key informant, including in</p>

IAS noted issues	Management response (March 2022)
	<p>relation to the roles and responsibilities of UN-Women.</p>
<p>3. There should have been more focus on UN-Women’s internal feasibility assessment and investment in the structural preparedness needed for such a “signature programme” to deliver its technical coordination and programme implementation roles within existing constraints. Despite limited resources to absorb such a large, complex, and ambitious programme, as well as the challenge of performing the dual roles of technical coordination and programme implementation, UN-Women has stepped up in the ongoing United Nations reform process and in its implementation approach. The expectations for UN-Women in its technical and implementation roles were demanding and represented an important time for UN-Women’s field offices to scale up their structure, capacity and capability and to provide timely support. However, resources were not always sufficiently allocated when needed to ensure that UN-Women’s field offices could deliver on both roles.</p>	<p>UN-Women acknowledges that an initial feasibility assessment and subsequent structural investments at an earlier stage of the Initiative would have facilitated the agency’s preparedness to implement the programme. Despite this, a change management process in 2019 identified some of the gaps and made specific recommendations such as the need for a centralized programme management function situated in the EVAW section. Later, additional temporary support was put in place for some key units including procurement and finance in headquarters. Further analysis of what capacities need to be scaled up across the organization will be prioritized to implement the second phase of the Spotlight Initiative successfully. Other initiatives have been put in place to augment staff capacities in the field and the availability of technical experts, through the development of a pre-vetted EVAW roster of experts, cost-sharing of personnel across several business units, and virtual deployments.</p>
<p>4. Key lessons learned: a need for feasibility and capacity assessment to ensure UN-Women’s readiness to absorb large new programmes.</p>	<p>This lesson learnt has been noted and in the case of a second phase of the Spotlight Initiative and or new larger complex interagency projects such as Spotlight, the organization will address appropriate capacity gaps. While some large projects are already doing comprehensive feasibility assessment and capacity assessment, these lessons learnt are being addressed as part of the comprehensive review of Programme and Project policies and procedures following the IAS gap assessment to ensure consistent application.</p>
<p>5. Key lessons learned: Institutionalizing project oversight mechanisms and ensuring accountability for delivery, enhancing budget management for large programmes, and planning and distribution of support</p>	<p>This lesson learnt is noted and UN-Women confirms that these issues are being addressed for Spotlight and being strengthened corporately as part of the project to undertake comprehensive Programme and Project policies and procedures which the organization is prioritizing. In addition, UN-Women is in the process</p>

IAS noted issues	Management response (March 2022)
cost to relevant central supporting sections.	of finalizing and rolling out revised Cost Recovery policies and procedures, and enhanced Direct Project Costing tools, which will guide the organization in further enhancing Direct Project Management and Direct Project Costs across the organization.
6. Key lessons learned: Clarifying key functions and in-house responsibilities in monitoring and management oversight of the Spotlight Initiative with dedicated risk updates.	<p>This lesson learnt is noted and some action has been taken for the Spotlight initiative.</p> <p>Through the light project governance board to be established in the first half of 2022, additional roles and responsibilities may be clarified as needed.</p>

Annex 2:

Report of the Executive Director of UN-Women on disciplinary measures and other actions taken in response to misconduct and wrongdoing by UN-Women staff members, other personnel or third parties and cases of possible criminal behaviour

1 January-31 December 2021

I. Introduction

1. In observance of the Charter of the United Nations and the UN Staff Regulations and Rules⁴, and in accordance with section 2.1(d) of ST/SGB/2011/2 (Authority of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) in matters relating to human resources management) dated 1 January 2011, UN-Women is committed to preventing, identifying and addressing all incidents of misconduct and wrongdoing whether committed by UN-Women staff members, other personnel⁵ or third parties such as vendors or implementing partners.
2. This Report is issued under the [UN Women Legal Policy for Addressing Non-Compliance with United Nations Standards of Conduct](#) (the Legal Policy), which requires that, in the interests of transparency, the Executive Director publish information on disciplinary decisions taken in the course of the preceding year and cases of misconduct (without the individuals' names) that have resulted in the imposition of disciplinary measures.
3. In summary, in 2021 there was one disciplinary case against a UN-Women staff member and one case involving other personnel. There was also one case involving an implementing partner.
4. In 2021, one case was referred to national authorities pursuant to General Assembly resolution 62/63.
5. Cases of misconduct and wrongdoing are reported to the Executive Board annually through its established reporting mechanisms, as set in Part C of Section IV of this Report. This includes the annual report on internal investigation activities, which includes complaints received broken down by category including fraud, disposition of cases, and any financial loss as well as information on the actions taken and UN-Women management's response to substantiated allegations of misconduct including fraud.

II. Cases involving staff members, other personnel or third parties in 2021

A. Cases involving staff members

6. This section contains a summary of the action taken where an investigation report has established misconduct by staff members and the report has been submitted to UN-Women for review and further action.

⁴ Article 101, paragraph 3 of the Charter of the United Nations states that the “*paramount consideration in the employment of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence and integrity.*” UN Staff Regulation 1.2(b) provides that “[t]he concept of integrity includes, but is not limited to, probity, impartiality, fairness, honesty and truthfulness in all matters affecting their work and status.”

⁵ Other personnel include service contract holders and consultants.

7. UN-Women has zero tolerance for any kind of misconduct and takes all such reports seriously. Misconduct is defined in Staff Rule 10.1 as “failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances or to observe the standards of conduct expected of an international civil servant.”
8. Such a failure could be deliberate (intentional or wilful act) or result from an extreme or aggravated failure to exercise the standard of care that a reasonable person would have exercised with respect to a reasonably foreseeable risk (gross negligence) or from a complete disregard of a risk which is likely to cause harm (recklessness).
 - i. Disciplinary or administrative action
9. The Executive Director imposes disciplinary and administrative measures under the UN Staff Regulations and Rules following a thorough process as defined in the Legal Policy. Appeals against the Executive Director’s decision to impose a disciplinary or an administrative measure following an investigation, and/or a disciplinary process are heard by the United Nations Dispute Tribunal (UNDT). Decisions by the UNDT may be appealed, either by staff members or by the organization, to the United Nations Appeals Tribunal. The decisions of both tribunals are binding on UN-Women.

10. In 2021, one case resulted in a disciplinary measure against a staff member:

Failure to observe standards of conduct

The staff member was found to have failed to observe the standards expected of a United Nations civil servant and to uphold the highest standards of integrity, use the property and assets of UN Women only for official purposes, operate a vehicle in a safe and responsible manner and to obtain authorization for personal use of a UN Women vehicle. The staff member was dismissed.

11. In 2021, there were no cases that resulted in an administrative measure against staff members.

ii. Action taken where the subject of an investigation separated during an investigation

12. Pursuant to paragraph 5.2.2 of the Legal Policy, if an investigation subject resigns or otherwise separates from the organisation and the report is finalised by OIOS after their separation, a letter shall be placed on the former staff member’s official status file. The former staff member shall be invited to comment on the letter, and the letter and his or her comments will be placed in his or her official status file.

13. In 2021, there were no such cases.

B. Cases involving other personnel

14. As service contract holders and consultants are not UN-Women staff members, the disciplinary process does not apply. Their contract with UN-Women and the explicit terms and conditions provided therein constitute the legal framework governing their employment with UN-Women. Findings of wrongdoing may lead to the termination or non-renewal of their contract.
15. In 2021, there was evidence of unsatisfactory conduct by one other personnel:

Fraud

A consultant was found to have committed fraud by altering certificates of payments and to have subsequently attempted to defraud UN-Women to obtain an undue benefit. There was no reportable financial loss to UN-Women. The consultant had been separated when the allegation was substantiated.

C. Cases involving third parties

16. The contract between a third party such as a vendor and UN-Women and the explicit terms and conditions provided therein constitute the legal framework governing the third party's relationship with UN-Women. Findings of wrongdoing by third parties or a third party's subcontractor, including the respective employees, may lead to the termination or non-renewal of their contract.
17. In 2021, one investigation report was received relating to an implementing partner.

Misuse of Funds

An employee of an implementing partner was found to have misused UN-Women funds relating to a project and to have falsified financial documents as proof of his attempt to reimburse the funds. The employee admitted the misconduct and was terminated by the implementing partner. No UN personnel was involved. The matter was referred to national authorities.

III. Possible criminal behaviour

18. In its resolution 59/287, the General Assembly requested the Secretary-General to take action expeditiously in cases of “proven [...] criminal behaviour” and ensure that Member States are informed of the actions taken. Further, in its resolution 62/63, the General Assembly requested the Secretary-General “to bring credible allegations that reveal that a crime may have been committed by United Nations officials and experts on mission to the attention of the States against whose nationals such allegations are made, and to request from those States an indication of the status of their efforts to investigate and, as appropriate, prosecute crimes of a serious nature [...]”.
19. When an investigation reveals credible evidence that a violation of law has occurred to warrant referral to the law enforcement authorities of a Member State, UN-Women refers such matters to the Secretary-General through the UN Office of Legal Affairs (OLA) for its review and appropriate action.

In 2021, UN-Women referred one case regarding an implementing partner.

A. Relevant policies

20. More specific information on the different types of misconduct and wrongdoing and reporting as well as the investigation process can be found in the following UN-Women policy documents, all of which are included in the UN-Women Policy, Procedure and Guidance Framework (PPG) and are publicly available on the UN-Women Accountability page: <https://www.unwomen.org/en/about-us/accountability>.

UN Women Legal Policy for Addressing Non-Compliance with UN Standards of Conduct

21. The [UN Women Legal Policy for Addressing Non-Compliance with UN Standards of Conduct](#), *inter alia*, prohibits any form of misconduct which may include, but is not limited to, the following categories whether wilful, grossly negligent or reckless:

- (a) Acts or omissions in conflict with the general obligations of staff members set forth in Article I of the Staff Regulations, Chapter I of the Staff Rules, and other administrative issuances as applicable; failure to comply with the standards of conduct expected from international civil servants;
- (b) Unlawful acts (e.g., theft, fraud, smuggling, possession or sale of illegal substances or objects, etc.) wherever it occurs, and whether or not the staff member was an official on duty at the time;
- (c) Assault, workplace harassment, including sexual harassment, or threats to other staff members or third parties (see the [Prevention of Harassment, Sexual Harassment, Discrimination and Abuse of Authority Policy](#));
- (d) Sexual exploitation and sexual abuse as defined in the [Secretary-General's Bulletin "Special measures for protection from sexual exploitation and sexual abuse", ST/SGB/2003/13](#);
- (e) Misrepresentation, forgery, or false certification, including, but not limited to, in connection with any official claim or benefit, the failure to disclose a fact material to that claim or benefit, or engaging in a knowing misrepresentation which has adverse consequences for the organization;
- (f) Misuse or mishandling of official property, assets, equipment, or files, including electronic files or data;
- (g) Action or omission to avoid or deviate from Financial Regulations, Rules, and Procedures, including inappropriate use of authorising, approving, committing, or verifying authority;
- (h) Mishandling of contract obligations and relations with third parties leading to loss of property or assets, or generating liabilities for the organization;
- (i) Failure to disclose an interest or relationship with a third party who might benefit from a decision in which the staff member takes part; favouritism in the award of a contract to a third party;
- (j) Breach of fiduciary obligations vis-à-vis the organization;
- (k) Misuse of office, abuse of authority; breach of confidentiality; abuse of United Nations privileges and immunities, including misuse of the United Nations Laissez-Passer;
- (l) Exaction or acceptance of funds, services, or benefits, from a colleague or third party in return for a favour or benefit;
- (m) Failure to disclose promptly the receipt of gifts, renumeration or other benefits received from an external source by the staff member in connection with his or her official duties;
- (n) Retaliatory action against a complainant or an investigation participant, or other action in violation of the [Protection Against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations Policy](#);
- (o) Making false accusations and disseminating false rumours;

- (p) Direct or indirect use of, or attempt to use official authority or influence of the staff member's position or office for the purpose of obstructing an individual from reporting allegations of wrongdoing, or cooperating with an audit or an investigation;
- (q) Abetting, concealing, or conspiring in any of the above actions, including any act or omission bringing the organization into disrepute.

Prevention of Harassment, Sexual Harassment, Discrimination and Abuse of Authority Policy

22. The [Prevention of Harassment, Sexual Harassment, Discrimination and Abuse of Authority Policy](#) (i) reinforces UN-Women's commitment towards protecting all personnel from prohibited conduct; (ii) ensures that all personnel are aware of their roles and responsibilities in maintaining a workplace free of any form of prohibited conduct; (iii) outlines measures designed to prevent prohibited conduct; (iv) describes mechanisms for reporting prohibited conduct; (v) describes the consequences of committing prohibited conduct; and (vi) details the support provided to those who are affected by prohibited conduct.

Secretary-General's Bulletin "Special measures for protection from sexual exploitation and sexual abuse", ST/SGB/2003/13

23. The [Secretary-General's Bulletin "Special measures for protection from sexual exploitation and sexual abuse", ST/SGB/2003/13](#), which applies to UN-Women, establishes the UN system-wide framework for preventing and addressing cases of sexual exploitation and sexual abuse.

Protection Against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations Policy

24. The [Protection Against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations Policy](#) establishes the mechanism for the protection of UN-Women personnel against retaliation for reporting misconduct or for cooperating with duly authorized audits or investigations. UN-Women is committed to fostering and maintaining a culture in which all personnel are able to report acts of misconduct and/or wrongdoing to Office of Internal Oversight Services (OIOS) without fear of reprisal, reprimand or any form of retaliation, and to taking swift and appropriate action in cases in which retaliation has occurred.

UN-Women Anti-Fraud Policy

25. The [UN-Women Anti-Fraud Policy](#) outlines UN-Women's current approach to the prevention, detection and response to incidents of fraud.

B. Reporting and investigation process

26. All personnel have a responsibility to report allegations of misconduct and/or wrongdoing to the OIOS or to their immediate supervisors. Supervisors have a responsibility to promptly report allegations to OIOS.
27. There are several ways to report to OIOS:

- (a) A confidential helpline managed by OIOS has been established, which any person may access directly on UN-Women's Internet site: (i) on <http://www.unwomen.org>, at the bottom of each page,

- click on “Report wrongdoing”; (ii) from the link on the dedicated “Accountability” page at <http://www.unwomen.org/en/about-us/accountability/investigations>;
- (b) By mail marked “Private and Confidential” to the Director, Investigations Division, Office of Internal Oversight Services; 300 East 42nd Street (at 2nd Avenue), 7th Floor, New York, NY 10017;
- (c) By telephone at +1 (212) 963-1111 (24 hours a day).
28. In the event that UN-Women personnel fear retribution or retaliation after reporting allegations of misconduct and/or wrongdoing, or cooperating with an audit or investigation, under the [Protection Against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations Policy](#), they may report the matter to the Director, UN Ethics Office in person, by telephone at +1 (917) 367-9858, or by email at ethicsoffice@un.org.
- C. Additional reporting**
29. In accordance with the [UN-Women Anti-Fraud Policy](#), cases of misconduct and/or wrongdoing investigated by OIOS on behalf of UN-Women will be reported to the Executive Board through its established reporting mechanisms, as follows:
- (a) Cases of fraud and presumptive fraud are publicly reported to UN-Women’s Executive Board by the United Nations Board of Auditors through the Report of the Board of Auditors.
- (b) An annual report on internal investigation activities is also provided annually to the Executive Board. As requested by the Executive Board in its decision UNW/2015/4, this report includes complaints received broken down by category including fraud, disposition of cases, and any financial loss as well as information on the actions taken and UN-Women management’s response to substantiated allegations of misconduct including fraud.
30. OIOS on behalf of UN-Women will inform of any allegations of sexual exploitation and abuse through quarterly reports provided by the Secretary-General’s spokesperson and through the mandatory annual reporting on allegations of sexual exploitation and abuse provided by the Secretary-General.
31. Where OIOS informs UN-Women of an investigation into allegations of fraud that are identifiable as allegations relating to any activities funded in whole or in part with specific financial contribution or to specific activities, UN-Women may give consideration to the disclosure of information regarding the allegations to third parties, including to the funding source, with due regard to the principles.
32. The report of the outcome of an investigation of any allegations of fraud and other misconduct is a confidential document which forms part of the United Nations archives; neither the report of the investigation, nor any summary of the report, will be disclosed unless it is in the context of a request for judicial cooperation and referral to national authorities. Any such requests for judicial cooperation shall be directed through the UN-Women Legal Adviser at Headquarters, in consultation with the Office of Legal Affairs of the Secretariat, which has sole authority on behalf of the Secretary-General for determining such matters.

D. Relevant offices

33. Funds and Programmes Ombudsman: The office of the United Nations Ombudsman, which services UN-Women through the dedicated Funds and Programmes Ombudsman, is a suitable option for informal, confidential, and impartial assistance towards the resolution of concerns and conflicts that are related to employment and the workplace. An ombudsman can assist staff members in looking at

the issue from all perspectives, helping concerned staff members to identify options and to assess them with a view to determining the best option for a resolution. More information and contact details are available on the Internet website of the Office of the Ombudsman for the Funds and Programmes, <http://www.fpombudsman.org/>, including the reports issued by the Office.

34. **Office of Internal Oversight Services:** OIOS was established under General Assembly resolution 48/218 B, to enhance the oversight functions within the United Nations. OIOS aims to promote responsible administration of resources, a culture of accountability and transparency, and improved programme performance. OIOS is the sole office that carries a mandate to conduct internal investigations into allegations of misconduct and/or wrongdoing for UN-Women. Reports to OIOS should be made as described above in this report.
35. **UN Ethics Office:** The UN Ethics Office promotes an ethical organizational culture based on shared values of integrity, accountability, transparency, and respect. The objective of the UN Ethics Office is to assist the Secretary-General in ensuring that all staff members observe and perform their functions consistent with the highest standards of integrity required by the Charter. The UN Ethics Office also provides advice and guidance to staff members, at their request and in confidence, on conflicts of interest and other ethics-related issues. Detailed information and contact details of the UN Ethics Office are available on the UN Ethics Office website at <http://www.un.org/en/ethics/>.
36. In addition, the UN Ethics Office plays a critical role within the [Protection Against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations Policy](#).
37. **UN Office of Staff Legal Assistance:** The General Assembly established the Office of Staff Legal Assistance (OSLA), staffed by full-time legal officers at United Nations Headquarters in New York, and in Addis Ababa, Beirut, Geneva, and Nairobi. OSLA may provide legal advice and representation to staff members (including former staff members or affected dependents of staff members) who wish to appeal an administrative decision, or who are subject to disciplinary action. At any stage of a dispute, or even in anticipation of a dispute, a staff member may seek advice from OSLA. OSLA legal officers and volunteers can advise on the legal merits of a case and what options the staff member might have. Detailed information and contact details of OSLA are available on the OSLA website at <https://www.un.org/en/internaljustice/osla/>.⁶
38. **UN-Women Legal Office:** The UN-Women Legal Office provides legal advice and support to UN-Women management on a range of legal issues, including employment law. The Legal Office is responsible for reviewing reports prepared by OIOS and recommending the initiation of disciplinary proceedings as well as disciplinary action. The Legal Office also represents the Secretary-General before the UNDT in employment disputes involving UN-Women staff members. Referrals to national authorities for criminal behaviour are also made through the Legal Office. The Legal Office also assists in relation to termination of contracts with non-staff personnel or third parties including vendors and implementing partners.
39. **The Independent Evaluation and Audit Service (IEAS):** IEAS carries out the role of Responsible Official for receiving and transmitting investigation reports; coordinating and monitoring implementation of other reports; and for directing referrals and recommendations from the investigation function. It reports on its activities through the “Report on internal audit and investigation activities for the period from 1 January to 31 December 2020”.

⁶ Staff members may also arrange legal advice from non-OSLA counsel, including serving or former staff members, or from outside legal counsel of their choice at their own expense, or may choose to represent themselves (*pro se*) in proceedings within the UN system of administrative justice (see Staff Rules 10.3(a) and 11.4(d)).