COUNTRY OFFICE AUDIT

INTERNAL AUDIT REPORT

UN WOMEN COUNTRY OFFICE IN COTE D'IVOIRE

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INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)
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EXECUTIVE SUMMARY

Audit objective, scope and background

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an internal audit of the UN Women Country Office in Cote d'Ivoire between October and December 2022.

The objectives of the internal audit were to assess the adequacy and effectiveness of the governance arrangements, risk management and control processes relating to the following areas and subareas:

- **Strategic priorities, programme planning and implementation:** strategic positioning, priorities setting, programme and project management, management of programme partners, coordination of gender mainstreaming, advocacy and resource mobilization.
- **Governance, risk management and internal controls:** office structure and delegation of authority, control environment, risk management, data quality, internal control framework and implementation of prior oversight recommendations.
- **Operations:** management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, and safety and security.

The audit covered the activities of the Country Office for the period from January 2020 to October 2022 in the areas of strategic priorities, programmes and project management, governance, risk management and internal controls; and operations. Atlas-recorded expenditure for the office totalled US$ 1.74 million in 2020, US$ 1.52 million in 2021 and US$ 314,000 for the period ended as of 25 July 2022. As indicated in Observation 14, there was a scope limitation relating to transactions totalling US$ 27,076, for which the Country Office could not provide supporting documents. Despite several requests, IAS could not meet with representatives from the Ministry of Planning and Development, one of the main partners.

IAS followed the *International Standards for the Professional Practice of Internal Auditing* in conducting this audit.[1]

As part of its standard procedures, IAS conducted an anonymous survey on the working environment in the office. The response rate was 72 per cent and its results have been incorporated into observations throughout the report.

Audit opinion and overall audit rating

IAS assessed the overall state of governance, risk management and internal controls in the Country 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 found the following areas generally **satisfactory**:

Strategic priorities, programme planning and implementation: The Strategic Note was developed in collaboration with internal and external parties and was aligned with the UN Sustainable Development Cooperation Framework and government priorities. The Country Office showed progress in advancing its UN coordination mandate, with UN Women well respected in Côte d'Ivoire; chairing/co-chairing forums on gender equality; and leading progress towards the UNCT-SWAP. We noted good programme practices in terms of developing annual workplans, weekly progress meetings and quarterly reports.

Governance, risk management and controls: The Country Office had taken steps to

[1] https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Auditing-Third-Party-Risk-Management-Practice-Guide.aspx

promote a positive office environment and had conducted a conflict management session during an annual retreat.

IAS identified areas with **some improvement needed in**:

- **Strategic priorities, programme planning and implementation:** (a) the office Senior Management Team could take steps to better address stakeholder expectations; but on a positive note, work was underway to strengthen the office's advocacy and communication efforts; (b) the office's Strategic Note was potentially overambitious and clearer linkages were needed between outcomes and output indicators; (c) project design could be improved in terms of results-based management and ensuring exit and sustainability strategies; (d) programme partner management could be improved, including around capacity building, independent monitoring and partner roster update.
- **Governance, risk management and controls**: (a) the office's risk register could be expanded to include additional risks discussed in this report; (b) internal control systems could be strengthened; (c) compliance with corporate closure requirements needed attention; and (d) a reliable data filing system should be implemented to ensure documentation trails for accountability purposes.
- **Operations**: (a) The Country Office only participated to two UN Business Operations Strategy groups (Admin/Facilities and Procurement) and the projected cost avoidance seemed low; (b) several areas for improvement were noted in the office's overall human resources management; and (c) steps should be taken to enhance asset categorization and fuel monitoring.

The following areas were assessed as **major improvement needed**:

- **Strategic priorities, programme planning and implementation:** (a) stronger monitoring was needed to reduce delays observed in project delivery and reporting; (b) data collection, validation, monitoring and reporting should be strengthened to focus on the impact of actions rather than activities performed.
- **Governance, risk management and controls**: (a) the current office structure is not adequate for the Country Office to deliver on its Strategic Note; and (b) workflows were not clear between Programme and Operations.
- **Operations**: (a) there was an imbalance of workload between Operations and other functions and a need for enhancing oversight in operations; (b) planning was not effective to allow sufficient time for the small Operations team to process operations transactions, compliance with contract management, and procurement policy was not always ensured; (c) travel transactions were not always fully supported; and (d) ICT management required investment to ensure timely and adequate ICT security and support.

IAS made 16 recommendations to address the areas requiring improvement: 2 recommendations were ranked as High priority, 14 as medium priority, with one advisory note.

The two High (Critical) priority recommendations mean that *"prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women."* These were addressed to the Country Office and related to the following issues:

- Recommendation 2: The Country Representative to enhance a culture of results based management, strengthen the quality of the Monitoring, Evaluation and Research Plan, and, during the Strategic Note mid-term review in 2023, to revisit the Strategic Note in terms of alignment of its outcomes, outputs and related indicators, its targets and annual milestones.
- Recommendation 3: The Country Representative to strengthen mechanisms to ensure effective project design; risk-focused management of project implementation; oversight of alignment of project progress versus budget; project monitoring and evaluation (function, methodology and activities), data validation and reporting, as well as sustainability and exit strategies. Processes around working with beneficiaries should strengthened so that they are transparent, effective and include mechanisms so that grievances can be raised by them to the right level for appropriate handling.

The fourteen Medium (Important) priority recommendations mean 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 recommendations mainly focus on: better defining UN Women's value proposition and competitive advantage; ensuring risk-focused programme partner management; conducting a functional analysis to align the office's structure to its business needs and priorities; updating the risk register and monitoring of mitigating actions; addressing data retention; proactively using Business Operations Strategy common services; ensuring transparency, competitiveness, efficiency and value-for-money in recruitment and procurement; adequate investment in ICT services; and ensuring data quality in corporate systems.

Management comments and action plans

Management comments have been taken into account in this report, where appropriate. The Country Office accepted the audit recommendations and committed to implement them within the set deadlines.

Lisa Sutton

Lisa Sutton, Director
Independent Evaluation and Audit Services

ACRONYMS AND ABBREVIATIONS

DRF	Development Results Framework
FACE	Funding Authorization and Certificate of Expenditure
HR	Human Resources
FTA	Fixed-term Appointment
IAS	Internal Audit Service
ICT	Information Communications Technology
LTA	Long Term Agreement
OEEF	Organizational Efficiency and Effectiveness Framework
PGAMS	Partner and Grants Agreement Management System
PSEA	Prevention of Sexual Exploitation and Abuse
RMS	Results Management System
SSA	Special Service Agreement
UNCT	United Nations Country Team
UNDP	United Nations Development Programme
UNDSS	United Nations Department for Safety and Security
UNV	United Nations Volunteer
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
US$	United States Dollar

I. BACKGROUND

The UN Women Cote d'Ivoire Country Office is located in Abidjan and reports to the West and Central Africa Regional Office. The office was initially a Programme Presence Office from 2011 and became a Country Office in 2013.

The office Senior Management Team comprises the Representative and Programme Specialist; **there is no Operations Manager**. As of 9 September 2022, according to the OneApp HR dashboard, the Country Office engaged 25 personnel: 5 on fixed-term appointments (FTA); 9 on service contracts (SC); 5 consultants on special service agreements (SSA); 1 intern, and 5 United Nations Volunteers (UNV). Of these, 14 were employed in Programme and were led by an FTA Programme Specialist; 4 were employed in Operations including 2 FTA Finance Associate and Procurement Association and two SC drivers; and 4 were engaged in Communications and were led by an SC, supported with 2 UNVs and an intern. The remaining three personnel were the FTA Representative, an SSA receptionist, and an FTA driver.

The Country Office's current Strategic Note covers the period from 2021 to 2025 and focuses on four thematic areas: (i) Women's Political Participation and Leadership; (ii) Women Peace and Security, and Humanitarian Action; (iii) Women's Economic Empowerment; and (iv) Elimination of Violence Against Women and Normative.

The Country Office's overall budget increased by 4 per cent from 2020 to 2022.

Table 1: Country Office budget and expenditure in US$ as at 8 November 2022

Year	2018	2019	2020	2021	2022 (Nov)
DRF budget target	793,700	1,291,308	1,254,995	746,750	1,394,794
DRF actual budget	918,481	578,533	924,646	911,125	1,308,986
Resource mobilization targets	116%	45%	74%	122%	94%
DRF expenditure	929,650	605,602	872,926	797,499	687,436
Financial Implementation rate	101%	105%	94%	88%	53%
OEEF budget target	1,322,878	878,030	943,283	937,849	901,956
OEEF actual budget	791,618	844,647	846,583	841,726	874,562
Resource mobilization targets	60%	96%	90%	90%	97%
OEEF expenditure	645,707	928,882	904,796	904,347	748,139
Financial Implementation rate	82%	110%	107%	107%	86%
Total budget target	2,116,578	2,169,338	2,198,278	1,684,599	2,296,750
Total actual budget	1,710,100	1,423,180	1,771,229	1,752,852	2,183,549
Total expenditures	1,575,356	1,534,484	1,777,722	1,701,847	1,435,575

Source: Project Delivery Dashboard and Results Management System (RMS) data as of 8 November2022

According to the Project Delivery Dashboard for the period under review (2020–2022), the country field programme comprised 28 non-core funded projects with a total budget of US$ 3.45 million, funded by a range of donors, including:

- joint-programme funding amounting to US$ 443,463;
- bilateral donor funding amounting to US$ 2,686,968; and
- other funding amounting to US$ 319,996.

Atlas-recorded expenditure for the Country Office (AAA report) totalled US$ 1.74 million in 2020, US$ 1.52 million in 2021 and US$ 314,000 for the period ended as of 25 July 2022. Overall, UN Women's direct implementation expenditure consisted of other personnel costs (33 per cent); staff costs (28 per cent); procurement of goods and services (14 per cent); maintenance, utilities and common services (10 per cent); travel cost (6 per cent); training and hospitality (4 per cent); and support cost reimbursement (4 per cent).

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

See Background section for key data on strategic priorities and programmes. Côte d'Ivoire is a lower-middle income country, making it difficult to attract donors and funding, yet the country has significant issues with gender equality as demonstrated by its ranking as 159 of 191 countries in Gender Development Index[2].

Country Office management had taken steps to promote a positive office environment: annual workplans were prepared; the Programme Specialist meets regularly with project managers; and short progress reports and quarterly reports on key activities are also prepared. The Strategic Note development followed UN Women guidelines, with feedback from various internal and external parties. The Strategic Note was aligned to the UN Sustainable Development Cooperation Framework, and the priorities identified by the government in its National Development Plan for 2021–2025. The Country Office was seen as the reference in Cote d'Ivoire terms of gender equality and the empowerment of women, although a common view expressed by the external stakeholders interviewed by IAS was that UN Women needs to be more specific about its value proposition compared to other organizations, which are also involved in gender mainstreaming. Resource mobilization in the local context has been challenging so as a mitigating action, Country Office management recruited a resource mobilization officer to improve resource mobilization efforts and reach.

The UN-system coordination mandate was proactively advanced through UN-SWAP, the Gender Thematic Group, a dedicated gender outcome in the UN Sustainable Development Cooperation Framework and related Gender Result Group. Some external stakeholders highlighted that the Gender Thematic Group needs to be more active and strategic, and potentially merged with the Gender Result Group due to some overlap in their terms of reference. ***IAS encourages the Country Office to raise this during UN Country Team (UNCT) discussions***. The UNCT-SWAP Gender Equality Scorecard performed in 2019 showed that 6 of 15 indicators were exceeding or meeting requirements with 24 recommendations. The UNCT reported on the action plan annually, and in 2021 the progress report showed that several indicators had been reassessed and improved.

Data collection, validation, monitoring and reporting processes needed some improvement, along with timely project closure and reflected upon handover strategies. Clarification of the link between outputs, outcomes and related indicators in the Strategic Note, frequent delays in project delivery, and partner capacity building and monitoring were insufficient and not always conducted in a timely manner, needing major improvement.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 1: Stakeholder management, advocacy and communication

The Country Office Senior Management Team understands UN Women's overall role but was not always able to address divergent stakeholder expectations in a strategic manner and demonstrate its value proposition. UN Women is seen by external stakeholders as an entity with a relevant mandate to the country, but they expect UN Women to be more strategic and steer others in advancing gender equality in the country. One group believed UN Women's role and relevance was in its normative and coordination mandate, with little role in operational implementation which could be undertaken by other agencies with more funding. Another group saw UN Women's role in the country as a support to normative, technical assistance and operationalizing legislation. A third

[2] According to UNDP's 2021 report, the GDI measures gender gaps in achievements in three basic dimensions of human development: health (measured by female and male life expectancy at birth), knowledge (measured by female and male expected years of schooling for children and mean years of schooling for adults aged 25 years and older) and living standards (measured by female and male estimated GNI per capita). It is a ratio of the female to the male HDI. The 2021 female HDI value for Côte d'Ivoire is 0.516 in contrast with 0.581 for males, resulting in a GDI value of 0.887, placing it into Group 5.

group saw UN Women's role in project implementation but joining efforts with other UN agencies involved in gender mainstreaming and supporting government capacity building and technical activities. Some external stakeholders interviewed by IAS had the impression that UN Women had not yet taken a strategic approach and not been proactive in its advocacy and communications.

Attempting to address all stakeholder expectations with limited technical capacity and funding may dilute the impact of the Country Office's work. Therefore, it is critical to identify where the office can have the most impact in its normative, coordination and implementation initiatives with visibility, convening power and strong partnerships.

Advocacy and Communication: Advocacy efforts in the office are shared between leadership, programme specialists and the Communication unit. Communication was centralized in a team of four, recently created to elevate communications efforts. The team was still new and organizing its structure. At the time of the audit, the office's advocacy and communication strategy had yet to be completed and workflows established to streamline work. The office had no dedicated communications budget and project documents did not systematically factor in budgets for communication. We learned that inadequate planning by the Programme team had resulted in late invitations to stakeholders for some important events hosted by the office. The Country Office needs to improve and communicate the outcomes and impact of its interventions rather than the activities performed; update donors on project progress or issues encountered; and ensure acknowledgement is provided to donors. It is anticipated that the increased priority allocated to communications and advocacy will strengthen the messaging and positioning of the Country Office with its stakeholders.

Recommendation 1 (Medium):

The Country Representative to:

(a) Take stock of stakeholder expectations and map/prioritize key expectations based on their interest, requirements and influence on gender equality and the empowerment of women.

(b) Define UN Women's value proposition and comparative advantage in the advocacy and communication strategy, and communicate these with potential development partners to try to attract greater collaboration and funding.

(c) Implement the finalized communications strategy, related joint workplan and workflows between all involved in communications, and embed communication budgets in project documents.

Observation 2: Results chain and reporting on progress

Overall, the Country Office followed corporate Strategic Note guidelines and aligned it with the United Nations Sustainable Development Cooperation Framework. Workplans are derived from the Strategic Note 2021–2025 and are supported by a Resource Mobilization Strategy. The Country Office needs to address issues related to monitoring, data collection/validation and reporting, and revisit its outcomes, outputs and related indicators.

No Country Portfolio Evaluation (CPE) or mid-term review was conducted for the previous Strategic Note (2017–2020), although the CPE was carried out for the two prior Strategic Notes and mid-term review is planned for 2023 (UN Women policy permits Country Offices to defer a CPE in one Strategic Note cycle).

While the Theory of Change is clear, the outputs might not be able to demonstrate the planned changes to outcomes (UN Sustainable Development Cooperation Framework). The cause–effect links for the changes foreseen in the Strategic Note might not be fully captured and elaborated in its results framework. Most of the outputs and indicators are focused on capacity building for partners and beneficiaries, while the outcomes are focused on changing legislation and creating an enabling environment, indicating a missing link between capacity building and subsequently reinforcing accountability of those whose capacity has been built. While the Country Office needs to invest in capacity building, without obtaining a strong commitment and reinforced accountability from its partners the office's efforts may not be sufficient to achieve the expected outcomes. Moreover, most indicators are often quantitative (number of actors), without being complemented by qualitative indicators to measure how the increased number of actors with increased capacity would create more inclusive, accountable and effective systems.

The Strategic Note might be too ambitious to implement, with three outcomes having ten related indicators, and eight outputs having twenty-four related indicators for the

Development Results Framework (DRF) only, with targets and annual milestones needing to be clarified to enable progress to be measured. Financial implementation rates were usually very high, between 92 per cent in 2018 and 108 per cent in 2019, with low rephasing for non-core, meaning the Country Office was able to spend its budget.

IAS' review of the Country Office's 2021 annual report pointed to several areas for improvement in the office's programme management: (a) it was not clear if targets were additions to the baselines or they contained an accumulated progress including baselines; (b) percentage of target implementation at times incorrectly calculated; (c) lack of annual milestones to measure progress and be aware of any significant degradation, with many indicators having a "no change" status; (d) no values provided and therefore progress measured for three indicators (e) an indicator (Buy From Women platform) was reported as completed which is inaccurate as the platform is not yet fully functioning and deployed; and (f) some indicators need to be clarified.

In addition, the office's Monitoring, Evaluation and Research Plan was not sufficiently detailed to focus on monitoring all outputs and related indicators. It did not provide a strong basis for the data collection-validation-monitoring-reporting process to ensure that the Country Office provided adequate quality data. See additional details in Observation 4 and the related recommendation.

Recommendation 2 (High):

The Country Representative to enhance a culture of results based management, strengthen the quality of the Monitoring, Evaluation and Research Plan, and, during the Strategic Note mid-term review in 2023, to revisit the Strategic Note in terms of alignment of its outcomes, outputs and related indicators, its targets and annual milestones.

Observation 3: Resource mobilization

Resource mobilization was successful during 2018–2022, especially in 2020–2022 where the resource mobilization target achievement rate was between 81 per cent and 104 per cent. The least successful year was 2019 with only 68 per cent of the target mobilized (including rephasing) and only US$ 369,000 of non-core versus US$ 1.4 million of Institutional Budget and core funds. Interestingly, the proportion of resource allocation between DRF and OEEF was almost equal in recent years, while DRF usually prevails in Country Offices. Moreover, until 2022 the portion of non-core funds was almost equal to core and Institutional Budget combined, indicating difficulty in mobilizing non-core resources and its dependency on regular budget.

The Country Office had a Resource Mobilization Strategy and plan for 2021–2025 and had ongoing efforts to engage with the private sector. The LEADS application (which records project proposals at different stages of their development) showed six proposals recorded during the audit period (2020-June 2022) out of the 29 total proposals. In addition, the Country Office provided several concept notes, showing it is proactively working on its new resource mobilization targets, but these were not reflected in LEADS. It appeared that the Country Office had not understood at which commitment stage resource mobilization efforts should be reflected in LEADS.

Although operating in a difficult resource mobilization national context and despite having been quite successful, targets were rather low. There were inconsistencies between the data provided in the Strategic Note presentation for the Peer Review Group and in the Resource Mobilization Strategy for the 2021–2025 Strategic Note. According to the Resource Mobilization Strategy for the current Strategic Note, the target to be mobilized by the Country Office is US$ 3.3 million or US$ 660,000 on average annually; however, in the Peer Review Group presentation, the office planned to mobilize US$ 17.6 million in the next five years, with only US$ 0.5 million available and US$ 17.5 million in the soft pipeline. ***IAS advises the Country Office to clarify the difference in resource mobilization target between the Peer Review Group presentation and the Strategic Note itself and update the Results Management System accordingly***.

Advisory Note:

The Country Representative needs to continue to monitor the effectiveness of the Resource Mobilization Strategy and efforts through available corporate tools such as LEADS, and adjust resource mobilization targets and the Strategic Note, if required.

Observation 4: Portfolio management

The Country Office was actively managing its project portfolio and pipelines. The Programme Specialist had implemented a good practice whereby project managers develop yearly workplans for existing and in the pipeline projects, and the Programme team meets weekly to discuss progress. External events are summarized into one-page briefs and consolidated into quarterly reports.

Our review of sampled projects, however, highlighted that projects were delayed and monitoring was not always systematic or independent from the project teams. The Country Office's M&E methodology needed strengthening to focus on measuring outcomes. While timeliness of donor reports had improved, some donor requirements on budget line spending and reporting deadlines were not met. Overall budget management requires improvement in terms of monitoring against the agreed budget lines from project documents, and contacting donors if there is a need for budget revisions in case of foreseen budget overrun.

Governance and coordination: The Country Office's Programme team is composed of four main areas, overseen by a Programme Specialist and divided between thematic priorities. There is a risk that thematic areas did not always have sufficient staffing:

- One UNV Specialist for gender-based violence & HIV, was managing three projects for a value of US$ 206,000.
- One specialist in charge of two themes, Governance, Political Participation and Leadership and Women Peace and Security, and Humanitarian Action was supported by a Programme Analyst and a UNV Programme Assistant. They managed two projects for a value of US$ 651,000 with two more projects in the pipeline.
- One international consultant was in charge of Women's Economic Empowerment, supported by two project coordinators (including one UNV), with a vacant Admin Assistant position, was currently managing two projects for a value of US$ 1.86 million with two more projects in the pipeline.

The thematic programme areas are supported by a Programme Support Management Unit Assistant (SB3), with a vacant Programme Assistant (SB2) position. Other functions/positions were cross-cutting for all programme themes: a Planning, Monitoring, Reporting Analyst (SB3), a Data and Gender Statistics Analyst (SB4) and a national consultant for leaving no one behind. Due to limited resources, the Country Office used short-term contractual tools including UNVs, which contributed to a high turnover of personnel in the Programme team.

The external stakeholders interviewed by IAS remarked on the fact that the Country Office often contracted UNVs, which might indicate issues with sustainability of funding for senior adviser positions, business continuity and knowledge management for implementation of its programmes. Moreover, some stakeholders mentioned a need for improvement in internal communication and coordination. Country Office personnel surveyed also highlighted the need for better collaboration between Programme teams and increased capacity building.

Project design and documentation: IAS' review of 10 out of 11 sampled projects found that while the Country Office had the necessary documents, exit strategies and sustainability provisions were not systematically detailed and monitored for their effectiveness during implementation handover. IAS could not locate project documents for one project, probably linked to the high turnover of personnel in the Programme team and inadequate data filing. Although the Country Office stressed that working with local stakeholders increased buy-in, the ability of parties to sustain results is not always assessed and monitored for adequacy. Moreover, internal capacity was not always available to properly design and manage some technical interventions, and external third parties were relied upon, without proper oversight due to the lack of necessary technical skills.

For one Trust Fund project, budget allocation for Country Office costs differed from other Trust Fund practices. While the project document followed the Trust Fund template with a very detailed budget, it was unclear how the budget allocation had been decided between the Country Office and grantee, with the office keeping a high amount of direct costs. Trust Fund management, monitoring and associated budgets could have been better explained.

Project delivery: Implementation of some sampled projects was delayed, with two projects extended at no cost: one was extended three times from December 2020 to June 2022, and another extended from September 2020 to June 2021. However, delays were not necessarily within the Country Office's control, e.g. the main disruptor being COVID-19 which halted activities, with some funds received belatedly which impacted the project inception phase; project durations were not always realistic; changes in governmental institutions; and the high turnover of personnel in the office. The stakeholders interviewed by IAS reported insufficient coordination and delays in the planning of activities, as well as difficulties in coordinating ongoing activities even in the same geolocations, as UN Women lacks field presence and coordinated everything from its office in Abidjan. Moreover, stakeholders mentioned that they did not always receive pro-active feedback on projects, and it was sometimes difficult to reach Programme personnel. Donors acknowledged the Country Office was short on personnel.

One project was linked to the creation of an e-commerce platform, "Buy from Women", which has been established by UN Women in multiple countries. Each platform has been developed locally and finding a funding partner is the responsibility of each Country Office. In December 2019, the donor agreement was signed for an amount of US$ 462,240 with a duration of 18 months, which could be considered ambitious for a project with mostly developmental objectives including a technology component. The project was also heavily impacted by COVID 19 and extended three times until June 2022. The Country Office had determined three key results to be achieved through four action lines: two related to capacity building on functional/digital literacy and women's entrepreneurship were accomplished; while one training course in agro-processing and climate-resilient agriculture transitioned to another project taking the platform to a larger scale by increasing beneficiary numbers and spectrum of products sold. The main deliverable (action line) related to the release of a platform has not finished yet and is not available for beneficiary use. The platform was handed over to a governmental entity in March 2022 and activities were expected to continue with the platform hosted on the government's servers, with training on maintenance to be organized. However, this did not occur as government went through internal reforms shortly after handover and the Country Office had to mitigate this unplanned event, keeping the platform until the formal transfer could take place. At the time of audit, the platform was not ready for use by beneficiaries, while the project had ended in June 2022. In addition, IAS could not obtain the latest budget amendments and meeting minutes as the three personnel working on the project had left the office and no written support could be found by current project personnel. Comparison between the budget lines approved in the project document versus actual expenditure showed that some budget lines were not aligned with actual expenditure: the highest budget line item in the approved budget was for IT equipment at approximately US$ 105,000 but was underspent, while a higher amount comparing it to budget was charged to personnel salaries.

Effective processes around working with beneficiaries: Actual selection of beneficiaries occurred in the early stages of project implementation. IAS visited a selection of projects and spoke with some beneficiaries. In general, while beneficiaries were satisfied with short-term training on functional/digital literacy and women's entrepreneurship, they mentioned progress on the platform they expected to use had not been communicated in a timely manner, learning materials were not shared during the training (due to issues which were not always within UN Women's control but could have been planned for or better mitigated) and expressed disappointment that the Buy From Women platform was not yet in use. Lastly, no grievance mechanism was in place. Only one of the ten beneficiaries interviewed by IAS knew how to report grievances. One individual listed as a beneficiary who apparently had received project assistance (as they were listed in a document provided by the office to IAS) told us that they had not been contracted about the project after an initial needs assessment call.

Monitoring: Field missions were performed by personnel directly involved in project implementation. While this is positive for monitoring project progress, it may represent a constraint to ensuring optimal independent monitoring. Since his arrival in April 2022, the Planning, Monitoring and Reporting Analyst had not had the opportunity to conduct independent visits to validate reported data on targets reached against those agreed in the workplans. Some projects implemented through partners had a strong monitoring component to validate partners' work with beneficiaries.

Reporting and closure: Not all reporting due dates were entered in the Donor Agreement Management System and IAS found three projects where the dates reported as deadlines in the system did not match those agreed in the project documents. The Country Office indicated data entry of reporting dates was performed at project inception and not updated in the system to reflect document signature and reception of funds. As of 9 February 2023, the Financial Management Dashboard showed seven projects due for operational closure and four for financial closure. There was mixed feedback from external stakeholders on reporting, with some reporting quality being sub-par, leading to numerous exchanges about the information required and therefore going over the deadline for reporting. The reports were also activity and output-focused rather than measuring the impact and outcomes agreed in the project documents.

Recommendation 3 (High):

The Country Representative to strengthen mechanisms to ensure effective project design; risk-focused management of project implementation; oversight of alignment of project progress versus budget; project M&E (function, methodology and activities), data validation and reporting, as well as sustainability and exit strategies. Processes around working with beneficiaries should strengthened so that they are be transparent, effective and include mechanisms so that grievances can be raised by them to the right level for appropriate handling.

Observation 5: Programme partner management

All partners interviewed commented on UN Women's position and relevance and that the Country Office identified capacity gaps and tried to address them. IAS observed that the programme partner end-to-end process was not fully settled among the Programme and Operations and personnel involved with partners not always fully trained or held accountable, which was compounded by the high turnover of personnel. IAS reviewed documents related to partner management based on a sample of six programme partners and found the following areas for improvement:

Selection process: The choice of contractual instrument was adequate in all cases; however, partner selection could be improved to ensure greater transparency and competitiveness. The Country Office used calls for proposal to entities selected from the programme partner roster, updated only every four years, which could be expanded and updated more frequently. For example, one partner was selected as a direct selection due to its previous long-term work with UN Women (four previous contracts). Capacity assessments were not always filled in correctly, e.g. they included conflicting information, with Yes/No answers contradicting comments inserted to validate the control point. Risk assessments all indicated low risks and no capacity building required, which in some cases proved inaccurate during implementation. Despite mitigation through the review of partners' selection by different personnel, the same project manager oversaw preparation of Terms of Reference, identification, selection and management of partners which is a concentration of conflicting tasks.

Capacity building: The training provided mainly related to completing Funding Authorization and Certificate of Expenditure (FACE) forms and did not cover matters such as Prevention of Sexual Exploitation and Abuse (PSEA), and anti-fraud and anticorruption. Recent capacity building efforts were more thorough, for example including the Harmonized Approach to Cash Transfers and PSEA and will be replicated for new partners. In one instance, it appeared that the partner provided the supporting documents and UN Women' former personnel prepared the FACE form. This practice bears a risk of incompatible tasks and inadequate controls.

Implementation issues: Advance payments were delayed for partners, leading to implementation delays. In several cases, agreements were signed after the intended project inception date and some partners received the final version of the agreement later than the inception date. As projects were quite short-term in duration, this led to reduced implementation periods for partners, potentially affecting the quality of the results produced. No final partner performance evaluations were provided. The Partner and Grants Agreement Management System (PGAMS) was not systematically updated, which the Country Office had recognized in the Internal Control Questionnaire.

There was a lengthy process to clear previous advances, delaying subsequent payments. This led to final report delays. Some partners stated there was limited clarity on the requirements and workflow to clear advances: various personnel from the Country Office contacted partners with numerous requests for documents, sometimes with long intervals in between, and requests for creation of policies, which had not been broached previously. Some partners felt a lack of overall support, with instructions on how to report using FACE forms not detailed enough for some partners' specific needs or not provided at all; while Country Office personnel's knowledge was uneven due to the high turnover of personnel.

Recommendation 4 (Medium):

The Country Representative to revisit end-to-end programme partner management, focusing on the following key risks:

(a) Define the workflow, accountability and checklists shared between Programme and Operations teams to reduce information requests and ensure adequate filing.

(b) Update the roster or publicly announce potential cooperation opportunities.

(c) Risk-focused capacity assessments should be used for customized capacity development and further partner monitoring.

(d) Ensure partner evaluations are documented and final risk profiles are updated.

B. Governance, risk management and internal controls

See Background section for key data. The Country Office's budget was US$ 1.77 million in 2020, split between US$ 894,000 in Institutional Budget and core and US$ 865,000 in non-core; US$ 1.75 million in 2021, split between US$ 863,000 in Institutional Budget and core and US$ 866,000 in non-core; and US$ 2.2 million in 2022, split between US$ 858,000 in Institutional Budget and core and US$ 1.25 million in non-core. According to the organization chart provided by the Country Office, as of July 2022 there were 22 positions (5 staff and 17 non-staff) and 7 vacancies.

IAS reviewed the office governance and structure, delegation of authority, control environment, risk management, data quality and internal control framework.

The Country Office performed satisfactory in terms of delegation of authority and internal control framework and showed progress in improving the office's working environment. At the same time, the Country Office's organizational structure and data management needed major improvement, and some improvement was needed in risk management, control environment and timely financial reporting.

IAS had not previously audited the Country Office prior to this exercise, and no partner audits had been performed. The only evaluation performed during the audit period was of a joint programme with the United Nations Development Programme (UNDP).

KEY OBSERVATIONS AND CONCLUSIONS

Observation 6: Staffing structure

The Country Office's structure needs to be revisited in order for the office to deliver on its mandate within UN Women's expected compliance and risk management requirements. The current structure may be partially attributed to the difficult resource mobilization environment and short-term project durations. There is an imbalance between Operations and other teams, with 2 personnel supporting Operations management, versus 11 in Programme and 4 in Communications. The Country Office does not have an Operations Manager position: the Finance Associate (G7) has been acting as Operations Manager since 2015 and procurement, assets and human resources are merged under the Procurement Associate's (G6) area of responsibility. The Finance Associate is involved with the elaboration of budgets and the annual workplan; migration between Atlas and Quantum; acts as focal point for the Operations Management Team, Business Operations Strategy, security; and was also the previous ICT and asset focal point. The new Programme Management Support Unit at the Country Office was set up to help with overall interface between Programme and Operations and to review FACE supporting documents, while the Finance Associate reviews and processes payments. The high workload was in part due to imbalanced staffing in Operations to support the rest of the office, where various competing duties were combined and compliance with corporate requirements was overlooked. This structure limits operational oversight and leads to delays in programme and partner-related transaction processing.

During the new Strategic Note review by the Peer Review Group in May 2021, the organigramme shared by the Country office had 10 of 27 positions vacant and the Country Office relied heavily on service contract holders (13 of 27), and UNVs (7 of 27). In addition, external stakeholders highlighted that the Country Office needs more technically experienced and senior personnel to be able to strategically contribute to ongoing joint initiatives and working groups.

Although core and Institutional Budget funding were comparatively high (between US$ 858,000 and US$ 1 million for 2018–2022), business continuity was fragile due to unstable non-core funding, and indicated a need for more efficient integrated budget and staffing management and reprioritization of some work.

Feedback from the IAS personnel survey raised the need for more collaboration between Programme and Operations teams, greater transfer of knowledge and clarity of roles to avoid bottlenecks. It also included requests for increased capacity building in donor relationship management, operations and monitoring, normative aspects and coordination. The level of support received from the Regional Office could also be increased.

Recommendation 5 (Medium):

The Country Representative with assistance from Regional Office to conduct a functional analysis to align its strategic and operational needs for staffing, level of expertise and reporting structure with Strategic Note priorities, update the human resources strategy and recruitment plan, estimate and manage the funding gaps.

Observation 7: Risk-assessment processes

The risk register listed the risks relevant to the Country Office with mitigating actions mostly due by 31 December 2023. The risk register was updated twice a year by the risk focal point as required by the risk management procedure. Fraud risks were also incorporated in the risk register.

IAS' review of the risk register showed that the risks observed during the audit as well as highlighted during the survey had been taken into account, aside from the following four risks: overreliance on Operations team staff with no back-up to mitigate the risk; impact of turnover and short-term contracts on personnel morale and efficiency; weak data safety and management resulting in loss of valuable information; risk of oversight of irregularities due to insufficient induction in operational matters and the Representative's other competing priorities.

Recommendation 6 (Medium):

The Country Representative to include additional risks identified from the audit in the risk register and ensure risk mitigation actions are regularly monitored. Moreover, accountability for risk management should be assigned in managers and leads' Terms of Reference and Performance Management and Development, with performance monitored.

Observation 8: Control environment and internal control system

The control environment was generally adequate with some exceptions. The results of the personnel survey highlighted that 72 per cent of personnel had received additional training on prevention of fraud and in the area of ethics and 89 per cent knew how to report fraud, with a high number of participants aware of policies addressing fraud and other misconduct. Many personnel stated there was no regular discussion on assessing risks of fraud and other misconduct.

The Internal Control Framework and Delegation of Authority Framework were complete and up to date. At the time of the audit, some closure instructions for month and year-end closure had not been addressed in a timely manner, and were still in draft mode. This was said to have occurred due to the absence of an Operations Manager and heavy workload for the small Operations team. This was also confirmed by programme partners who experienced delays in processing advances and payments.

The IAS survey highlighted recommendations to integrate planning of all programmes and implementing partners; a need to increase staffing capacity in Operations where one person is currently responsible for many areas; and build internal capacity to implement priorities and achieve planned results.

In addition, IAS' review of the 2022 Internal Control Questionnaire prepared by the Country Office showed discrepancies between the state of self-assessed internal controls versus IAS' testing of controls. For example, 9 of 42 controls were reported as fully implemented, rather than by IAS' assessment as partially implemented, which could lead to inadequate reliance on controls and increased risks.

Recommendation 7 (Medium):

The Country Representative to ensure discussions are held regularly on UN Women standards, procedures and Code of Conduct, including during induction for newcomers and leadership dialogues.

Recommendation 8 (Medium):

The Country Representative to address bottlenecks and delays in compliance with corporate requirements through clear workflows with reporting lines and individual accountability in place to improve the timeliness of operational transactions and deadlines, including training and the option of creating a local shared service or programme support unit.

Observation 9: Quality of data in corporate systems and filing

Our review of corporate systems data highlighted that information was not always accurate and not updated in OneApp in a timely manner. OneApp's security dashboard showed an obsolete number of field locations, which has been corrected later; LEADS were incomplete; the mandatory training course compliance dashboard did not reflect actual training records (this is noted be corporate issue); the total workforce in HR OneApp did not reflect the current staffing situation; and PGAMs was not systematically updated.

IAS testing also showed a need to strengthen the Country Office's audit trail in managing its Programme and Operations through adequate record keeping. Supporting documents and archives were not readily available or fully comprehensive, and data collection proved difficult and time-consuming during the audit. The filing system, especially during the COVID-19 pandemic and with the office move in 2020, was not set up in a way to ensure its completeness. Country Office management was faced with this challenge on taking up appointment, aware of this issue and has been reflecting on how to best collect and retain data. The Country Office was also working to implement the Global Service Tracker system, already in use at the Regional Office level, which would help with document retention and filing issues, as well as capturing workflows and bottlenecks.

Recommendation 9 (Medium):

The Country Representative to:

(a) Implement a centralized electronic filing and the Global Service Tracker system especially for Operations and projects.

(b) Assign focal points to ensure the completeness of data entry into corporate systems.

(c) Establish a proper handover process during personnel departures.

C. Operations

See Background section for key data on human resources and expenses. According to the Atlas Purchase Order report between January 2020 and July 2022, the Country Office raised 197 purchase orders for procurement amounting to US$ 1.2 million, with 33 purchase orders up to US$ 1,000 for a value of US$ 15,000; 93 purchase orders between US$ 1,000 and US$ 5,000 for a value of US$ 240,000; and 71 purchase orders between US$ 5,000 and US$50,000 for a value of US$ 948,000. Eighty-three purchase orders were raised for 37 non-staff personnel amounting to US$ 711,000 and 143 travel-related purchase orders were raised amounting to US$ 265,500. During the audit period, five vendors each had cumulative purchase orders for a total amount above US$ 50,000 and the aggregated sum related to these vendors was US$ 485,000.

The Country Office only has two Operations personnel: a Procurement Associate, in charge of human resources, procurement and asset management; and a Finance Associate also acting as Operations Manager, co-chairing the Administration and Facilities Business Operations Strategy working group and helping with security reporting.

There is only one office located in Abidjan, housed in premises paid for by the government as prescribed by the Host Country Agreement.

IAS reviewed the Country Office's Operations function, covering Business Operations Strategy, human resources, procurement, financial management, travel management, asset management, Information and Communications Technology and security management, and assessed that all needed major improvement aside from the Business Operations Strategy, financial and asset management, and security.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 10: Business Operations Strategy

The Country Office only participates in three UN Business Operations Strategy task forces due to the limited number of operational staff. The Country Office co-chairs the administration and facilities task force; is part of the common premises exercise piloted by the UN Development Coordination Office; and is a member of the procurement task force.

The Country Office's projected cost avoidance for four years was US$ 50,000, which IAS believes is low and could be improved. The Country Office might find it useful to increase the use of existing common services and to monitor new common services to reduce its procurement and other operational transaction costs.

The Country Office could use its position at Operations Management Team meetings to proactively advocate for embedding gender into the Business Operations Strategy.

The lack of an Operations Manager to strategically review and advance these gender issues, as well as the Country Office's absence from other task forces might lead to missed opportunities for input, and potentially lead to lack of knowledge about the full UN Business Operations Strategy benefits available in other areas.

Recommendation 10 (Medium):

The Country Representative to ensure that the Country Office proactively uses common services and advocates for gender mainstreaming as a part of the Business Operations Strategy to improve cost avoidance, cost savings and actual benefits.

Observation 11: Human resources management process

Overall management of Human Resources (HR) needs to be improved as several areas of weaknesses were identified.

As of 9 September 2022, the Country Office comprised five fixed-term staff, five Special Service Agreements (SSAs), five UNVs, nine Service Contracts (SCs) and one Intern. Some Programme areas and the Operations team were thinly spread; and no succession planning was in place, including identification of back-ups (despite the issue with personnel retention) as most positions were funded by non-core.

In the absence of dedicated HR capacity, HR responsibilities are performed by the Procurement Associate, who also manages multiple other administrative areas. The recruitment process was outsourced to UNDP until 2020, while today UNDP is used only for advertising of positions and sharing of candidates' profiles. All positions sampled were advertised on the UNDP website and in some instances in newspapers as well. When no satisfactory candidates were identified, the Country Office resorted to using national, regional or headquarters rosters. The following issues were identified when reviewing 21 personnel recruitment and engagement samples:

- Candidates included in the rosters were not sufficiently screened (e.g., no interview or written tests) which creates a risk of adding to the roster the candidates who may not be fully qualified. As such, seven sampled candidates selected from rosters and one candidate recommended by another agency were not assessed for their competencies and skills aside from desk reviews of their resumes. Although there is no policy requiring to do so, IAS proposes that interviews or written tests be conducted in addition to the desk reviews, to ensure the best candidate is recruited.
- SCs and UNVs were interviewed, while some candidates also took a written test which IAS considered a good practice.
- One SSA was hired to build an e-commerce platform through their company, yet hired as an individual consultant, while another SSA was initially hired as a consultant, then as a procurement supplier without any support available as to the reason for change in modality.
- There was no Headquarters' Procurement Review Committee (HQPRC) approval available for four SSAs', for which cumulative contract value over a period of one year was over US$ 50,000. It appeared HR staff had misunderstood the requirements of the procurement policy with regards to submitting to HQPRC.
- Fees for local and international SSAs and SCs were within the prescribed range, except in one case. An international SSA went from a fixed fee of US$ 12,105 for 45 days to a rate of US$ 12,000 per month with updated TOR but without any written justification as to the reason for the change.
- Four proofs of education review were missing (three of which were identified through the roster); references were only fully documented for seven SCs; performance evaluations were only provided for six non-staff personnel; and Certification of Payment for service rendered was only found for one SSA.

The IAS survey of personnel highlighted the need to reach qualified personnel and improve their contractual situation, thereby increasing personnel motivation and reducing turnover. Performance evaluation should also be conducted for all personnel and aligned to supervisory reporting lines.

Performance Management and Development compliance was at 100 per cent for 2021.The annual staff learning plan was composed solely of mandatory training, which the Country Office linked to lack of funding. The Country Office benefitted from training provided by the Regional Office on PSEA, prevention of fraud and ethics. The HR focal point kept a training completion list which did not include two mandatory training courses; only listed personnel with contracts over three months; and had clerical calculation errors. The state of completion for other short-term personnel for the BSAFE training which is mandatory for all personnel was not reflected. Of the 19 personnel, training was shown as completed on average by 71 per cent, with BSAFE the highest rated at 100 per cent and United Nations Human Rights Responsibilities the lowest at 42 per cent, which seems to indicate the importance of completing mandatory training is lost in competing priorities and increases the risk that personnel may not be aware of staff standards and code of conduct.

Recommendation 11 (Medium):

The Country Representative to ensure that the personnel selection process respects and demonstrates the principles of transparency, competitiveness, efficiency and value-for-money, in particular:

(a) Use of written tests and/or interviews as a best practice, in addition to desk reviews.

(b) Fee negotiations should be documented and justify value-for-money in engaging individual personnel.

(c) Evaluation (testing and/or interview) of roster candidates to fast-track further recruitments should be encouraged to ensure candidate is the right fit for the position.

(d) Completion of mandatory training should be closely monitored, making it part of performance assessments, and function-specific training should be added to learning and development plans (e.g., project cycle).

(e) Timely approvals from HQ-PRC for accumulated value of consultant contracts should be obtained to comply with policies and to manage risk.

Observation 12: Procurement planning and documentation

The Country Office lacked a clear procurement strategy and the Procurement function was not sufficiently staffed, with only one Buyer and no back-up in place.

According to the Procurement dashboard, the Country Office performed procurement for a value of US$ 2.27 million from January 2020 to October 2022 (including SSA POs) and significantly exceeded its planned procurement for the audit period. Procurement was not planned adequately and procurement activities were often planned with short delivery deadlines, inducing the use of waivers as competitive procurement was felt to be too time-consuming. This also increased pressure on the Procurement function.

The Country Office updated its vendor roster in 2021 and had a list of available Long-Term Agreements (LTAs), including from other UN agencies, for travel, printing, office supplies and hotels. It also used LTAs from other agencies for vehicle maintenance (WFP), security services (UNICEF) and telecom services (UNDP).

IAS selected a sample of 32 purchase orders and non-purchase order transactions amounting to US$ 296,000 for its review and found the following:

- Requests for Proposal and Requests for Quotation were mostly advertised with the minimum number of days required (five) and most sampled transactions used vendors from the Country Office's roster rather than advertise publicly.
- Five waivers representing a value of US$ 74,000 were used to contract directly with vendors which did not comply with authorized clauses: two to answer requests from the Government; one to re-hire a company that had worked three times on 16 days of activism campaigns; one due to the notoriety of the media production company; and one for rehabilitation works in the new office during lockdown with an entity that was known from another project.
- Receipt for one vendor's service was validated and payment made for US$ 6,000 before it was noticed that the media material provided was of sub-par quality and could not be used.
- Supporting documents were not filed in a systematic manner making it difficult to establish a complete documentary trail. No documents were shared for two transactions; no vendor assessments were provided despite some vendors being used multiple times; and 12 requisitions and payment vouchers were missing. Although Requests for Proposal and Requests for Quotation evaluations were documented, including evaluation committee names and functions, no evidence was provided that bid opening had been performed and documented by an independent opening committee. This reduces assurance over risk of bid manipulation.

There is a need for stronger accountability and a change in approach towards procurement planning, particularly from project teams to plan longer term. The short lead times created a risk that internal controls would not be fully implemented; potential irregularities would be overlooked, particularly with the lack of operational oversight; and best value for money would not be obtained, especially considering the Procurement Associate's workload and competing priorities. Completeness of procurement supporting documents is a must to ensure policy is followed and an audit trail is available to prove the procurement was undertaken transparently and with best value for money obtained.

Recommendation 12 (Medium):

The Country Representative to:

(a) Strengthen the procurement function by analyzing the Country Office's procurement requirements, setting up a strategy and seeking to ensure sufficient staffing, relevant training and oversight.

(b) Prepare integrated rolling procurement plans, monitor their progress and hold project managers accountable for poor planning.

(c) Ensure compliance with contract management and the procurement policy.

(d) Update the vendor roster on an annual basis and utilize UNCT LTAs where possible.

Observation 13: Information and communication technology

IAS' review found that the Country Office's controls to manage its ICT resources were not effective to manage risk. The Finance Associate served as focal point until 2019 when the office appointed another focal point, who resigned in September 2020, and a driver with ICT knowledge took over the responsibilities in late 2021 in addition to his own duties. This ICT focal point is supported by the Regional Office and headquarters on a needs basis, and successfully helps with installation of computers, printers, software and wiping data before assets are disposed of, while the network vendor performs maintenance. Issues in ICT management included:

- The ICT focal point could not install the leased office printers due to a lack of administration rights.
- The Country Office was using a few hard drives before switching to cloud services, but the solution is not ideal for heavy files considering internet stability. The office is considering an automatic local backup for such files.
- No set procedure to retain data when personnel resign or local awareness campaigns run on security.
- No office network documentation was available and the four different WIFI networks had no encryption or unique password, with guests using the same networks and the ICT focal point entering the password as a security measure.
- the Country Office had a VPN to headquarters without clear justification, and the server was not fully functional.
- The ICT focal point was not aware of a disaster recovery plan while the previous focal point indicated there was one which had not been tested, but this could not be verified as no document was provided.
- None of the focal points was aware of who should update the Global Information Security compliance report nor understood all the details needed.

These issues were due to funding constraints and the absence of a dedicated ICT expert or outsourced support, and put the Country Office at risk of loss of corporate data and inadequate cybersecurity.

Recommendation 13 (Medium):

The Country Representative to:

(a) Request that the West and Central Africa Regional Office and IST resolve the identified vulnerabilities.

(b) Explore the possibility of outsourcing the position to external ICT service providers.

Observation 14: Travel management

Travel management required significant improvement, principally with regards to records management.

IAS was only able to review 15 of 24 sampled transactions, with transactions lacking supporting documents amounting to US$ 27,076 (11 per cent of the total amount).

Completeness of supporting documents varied, from missing travel requisitions (five) to Daily Subsistence Allowance calculation and boarding passes (three), mission reports (two) and security clearance (one). Waivers of liability forms for non-UN participants were also missing.

Recommendation 14 (Medium):

The Country Representative to:

(a) Ensure complete documentation and approvals are in place for travel, including justification for a need to travel (cost consciousness).

(b) Ensure that all non-UN participants sign legal waivers and accept the risks and limitations on liabilities as laid out in the Legal Waiver – Release of Liability non-UN personnel travelers.

Observation 15: Asset management

IAS was able to identify the numerous assets; however, several areas which are known to management need to be addressed.

Overall asset management: Asset management was performed by the Finance Associate with the help of an alternate from 2015, until the Procurement Associate took over the responsibilities in 2022. These might be considered as incompatible duties as neither a Buyer nor Payer should be responsible for assets.

The office had not disposed of any assets until 2022, although some assets were no longer usable and fully depreciated. Moreover, the office does not monitor assets transferred to programme partners and the Government, hindering monitoring of these items.

The asset focal point keeps a local register with asset numbers different from those in Atlas. There was no systematic follow-up of changes in the location or state of assets, nor review of previous years' purchases for category accuracy, increasing the risk of loss of Office property going unnoticed.

Vehicle management: The Country Office has three functioning vehicles, with two being used for field missions and errands and one over 170,000 kilometres of use. No monitoring was performed on fuel consumption for the vehicle fleet, with requests for fuel being prepared ad hoc. This hindered the Country Office's ability to forecast fuel expenses and reconcile fuel costs versus kilometres driven.

These issues increase the risk of asset loss or theft; required headquarters intervention to correct erroneously recorded assets; and decreased the effectiveness of asset monitoring, while vehicles obsolescence increased maintenance costs and risks for personnel.

Recommendation 15 (Medium):

The Country Representative to ensure:

(a) A list of assets transferred to programme partner-owned is maintained and regularly monitored.

(b) The Country Office has a plan in place to monitor assets to be replaced and disposed of.

(c) Category corrections are performed and asset number, current state and location of assets are documented.

(d) The prioritization of necessary maintenance or vehicle replacement where required, in line with existing procedures.

(e) Implementation of fuel monitoring and reconciliation of consumption with distance driven.

Observation 16: Safety and security management

The current and only office is located in Abidjan, where it has been located since April 2020 after inspection by the United Nations Department of Safety and Security (UNDSS) in February 2020 and the Eastern and Southern Africa Regional Security Specialist. Another UNDSS inspection took place in March 2021; none of the new recommendations have been closed to date.

IAS noted the following areas for improvement:

- A warden system was established for emergency situations. However, the corporate system Everbridge has not been used after Covid-19 and been replaced by a phone 'tree' which is not always reliable, e.g., in the event of one person not being available to relay the message to the next.

- BSAFE monitoring is performed by Country Office HR but does not include all personnel categories.
- Vehicle security equipment for cars was outdated and the equipment did not work well.
- Attendance of the last three UNDSS radio tests combined was 54 per cent and was 50 per cent for the two Security Management Team meetings in 2022, as there is no alternate to the Representative.
- The security dashboard showed full compliance on Mainstreaming of Security, Occupational Safety and Health, and Business Continuity Planning; however, no local safety and security training had been performed in recent years, while the Business Continuity & Crisis Management Smart Application was only partially updated.

The importance of being fully compliant with security guidelines is impeded by financial aspects, creating potential safety and security risks to personnel.

Recommendation 16 (Medium):

The Country Representative to:

(a) Ensure that mandatory safety and security documentation is updated.

(b) Prioritize outstanding UNDSS recommendations, including requesting that the Security Team provide funding for the equipment recommended by UNDSS.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Agree – Yes/No	Action Plan	Implementation date
Observation 1. Stakeholder management, advocacy and communication	Recommendation 1. The Country Representative to: (a) Take stock of stakeholder expectations and map/prioritize key expectations based on their interest, requirements and influence on gender equality and the empowerment of women. (b) Define UN Women's value proposition and comparative advantage in the advocacy and communication strategy, and communicate these with potential development partners to try to attract greater collaboration and funding. (c) Implement the finalized communications strategy, related joint workplan and workflows between all involved in communications, and embed communication budgets in project documents.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly. The Country Representative will monitor the implementation of the communication strategy, workplan and workflows including joint planning with programmes for communication activities and embedding communication budget in each project proposal.	30 September 2023
Observation 2. Results chain and reporting on progress	Recommendation 2. The Country Representative to enhance a culture of results based management, strengthen the quality of the Monitoring, Evaluation and Research Plan, and, during the Strategic Note mid-term review in 2023, to revisit the Strategic Note in terms of alignment of its outcomes, outputs and related indicators, its targets and annual milestones.	Country Representative	High	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 4. Need to strengthen portfolio management	Recommendation 3. The Country Representative to strengthen mechanisms to ensure effective project design; risk-focused management of project implementation; oversight of alignment of project progress versus budget; project M&E (function, methodology and activities), data validation and reporting, as well as sustainability and exit strategies. Processes around working with beneficiaries should strengthened so that they are be transparent, effective and include mechanisms so that grievances can be raised by them to the right level for appropriate handling.	Country Representative	High	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 5. Programme partner management	Recommendation 4. The Country Representative to revisit end-to-end programme partner management, focusing on the following key risks: (a) Define the workflow, accountability and checklists shared between Programme and Operations teams to reduce information requests and ensure adequate filing. (b) Update the roster or publicly announce potential cooperation opportunities. (c) Risk-focused capacity assessments should be used for customized capacity development and further partner monitoring. (d) Ensure partner evaluations are documented and final risk profiles are updated.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 6. Staffing structure	Recommendation 5. The Country Representative with assistance from Regional Office to conduct a functional analysis to align its strategic and operational needs for staffing, level of expertise and reporting structure with Strategic Note priorities, update the human resources strategy and recruitment plan, estimate and manage the funding gaps.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 7. Risk assessment processes	Recommendation 6. The Country Representative to include additional risks identified from the audit in the risk register and ensure risk mitigation actions are regularly monitored. Moreover, accountability for risk management should be assigned in managers and leads' Terms of Reference and Performance Management and Development, with performance monitored.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 8. Control environment and internal control system	Recommendation 7. The Country Representative to ensure discussions are held regularly on UN Women standards, procedures and Code of Conduct, including during induction for newcomers and leadership dialogues.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
	Recommendation 8. The Country Representative to address bottlenecks and delays in compliance with corporate requirements through clear workflows with reporting lines and individual accountability in place to improve the timeliness of operational transactions and deadlines, including training and the option of creating a local shared service or programme support unit.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 9. Quality of data in corporate systems and filing	Recommendation 9. The Country Representative to: (a) Implement a centralized electronic filing and the Global Service Tracker system especially for Operations and projects. (b) Assign focal points to ensure the completeness of data entry into corporate systems. (c) Establish a proper handover process during personnel departures.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 10. Business Operations Strategy	Recommendation 10. The Country Representative to ensure that the Country Office proactively uses common services and advocates for gender mainstreaming as a part of the Business Operations Strategy to improve cost avoidance, cost savings and actual benefits..	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023

Observation	Recommendation	Responsible Unit	Priority	Agree – Yes/No	Action Plan	Implementation date
Observation 11. Human resources management process	Recommendation 11. The Country Representative to ensure that the personnel selection process respects and demonstrates the principles of transparency, competitiveness, efficiency and value-for-money, in particular: (a) Use of written tests and/or interviews as a best practice, in addition to desk reviews. (b) Fee negotiations should be documented and justify value-for-money in engaging individual personnel. (c) Evaluation (testing and/or interview) of roster candidates to fast-track further recruitments should be encouraged to ensure candidate is the right fit for the position. (d) Completion of mandatory training should be closely monitored, making it part of performance assessments, and function-specific training should be added to learning and development plans (e.g., project cycle). (e) Timely approvals from HQ-PRC for accumulated value of consultant contracts should be obtained to comply with policies and to manage risk.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 12. Procurement planning and documentation	Recommendation 12. The Country Representative to: (a) Strengthen the procurement function by analyzing the Country Office's procurement requirements, setting up a strategy and seeking to ensure sufficient staffing, relevant training and oversight. (b) Prepare integrated rolling procurement plans, monitor their progress and hold project managers accountable for poor planning. (c) Ensure compliance with contract management and the procurement policy. (d) Update the vendor roster on an annual basis and utilize UNCT LTAs where possible.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 13. Information and communications technology	Recommendation 13. The Country Representative to: (a) Request that the West and Central Africa Regional Office and IST resolve the identified vulnerabilities. (b) Explore the possibility of outsourcing the position to external ICT service providers.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 14. Travel management	Recommendation 14. The Country Representative to: (a) Ensure complete documentation and approvals are in place for travel, including justification for a need to travel (cost consciousness). (b) Ensure that all non-UN participants sign legal waivers and accept the risks and limitations on liabilities as laid out in the Legal Waiver – Release of Liability non-UN personnel travellers.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 15. Asset management	Recommendation 15. The Country Representative to ensure: (a) A list of assets transferred to programme partner-owned is maintained and regularly monitored. (b) The Country Office has a plan in place to monitor assets to be replaced and disposed of. (c) Category corrections are performed and asset number, current state and location of assets are documented. (d) The prioritization of necessary maintenance or vehicle replacement where required, in line with existing procedures. (e) Implementation of fuel monitoring and reconciliation of consumption with distance driven.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 September 2023
Observation 16. Safety and security management	Recommendation 16. The Country Representative to: (a) Ensure that mandatory safety and security documentation is updated. (b) Prioritize outstanding UNDSS recommendations, including requesting that the Security Team provide funding for the equipment recommended by UNDSS.	Country Representative	Medium	Yes	Agreed. Management will start implementation of the recommendation and provide status updates accordingly.	30 June 2023

Annex 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

A. AUDIT RATINGS

Satisfactory	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
Some Improvement Needed	The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
Major Improvement Needed	The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
Unsatisfactory	The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.

B. PRIORITIES OF AUDIT RECOMMENDATIONS

	Prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.
Medium (Important)	Action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.
Low	Action is desirable and should result in enhanced control or better value for money. Low-priority recommendations, if any, are dealt with by the audit team directly with management, either during the exit meeting or through a separate memorandum subsequent to the fieldwork. Therefore, low-priority recommendations are not included in this report.

UN WOMEN IS THE UN 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 is 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 UN system's work in advancing gender equality.

UN WOMEN

GENERATION EQUALITY

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