



Background Note: Briefing to the Executive Board, Annual Session 2023

“Management Response to the 2022 annual report on Internal Audit and Investigations activities”

1. UN-Women’s management appreciates the Internal Audit Service (IAS) and the Independent Evaluation and Audit Services (IEAS), for their independent and objective assurance and advisory services conducted in 2022. UN-Women benefited from the 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.

I. Internal audit

3. UN-Women appreciates the overall annual 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 reassurance of the Entity’s ability to uphold effective and efficient governance, risk management, and controls while being responsive to needed changes to adapt to an evolving operational environment.
4. Management also appreciates IAS’s acknowledgment of UN-Women’s advancements in corporate governance, transparency, and integrity, including through the mature Business Review Committee and Quarterly Business Review process as internal governing mechanisms for discussing corporate issues and reporting key performance indicators. Similarly, IAS also recognized other improvements to strengthen corporate governance, risk management, and controls including in strategic planning, policy cycle and partner management, anti-fraud, and fraud risk assessments.
5. It is noted that four overarching areas were identified for improvement. UN-Women leadership is fully committed to addressing these areas for improvement and continuously endeavors to do so while balancing the achievement of other corporate priorities to drive the implementation of the UN-Women Strategic Plan.
6. UN-Women made notable improvements in organizational oversight mechanisms and embedding management responsibility for risk management and internal controls across its operations. While UN-Women recognizes that strengthening governance, risk management, and compliance is a dynamic process that needs to evolve with the organization’s maturity, senior management continues to ensure that available human and financial resources are utilized for utmost efficiency and effectiveness to address the overarching areas 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, an objective Executive Leadership has committed to further resourcing. As noted by IAS, the Quarterly Business Review process provides a comprehensive overview of the Entity's performance against corporate targets and milestones, guiding Headquarters and Regional Offices to focus monitoring and oversight efforts on areas needing improvement. The uptake mechanism of audit and assessment recommendations put in place highlights high-risk recommendations and guides the prioritization of the implementation of recommendations. In 2022, UN-Women strengthened its risk management maturity by rolling out the first-ever corporate risk appetite statement.
 - b. Management continuously assesses opportunities to implement oversight recommendations within existing resources. The Strategic Plan 2022-2025, as well as Country Office, Regional Office, and Headquarters Strategic Notes and related work plans, provide an opportunity to further enhance accountability for implementing audit recommendations. As part of the Strategic Note and work plan preparations, all business units analyze their outstanding audit recommendations and allocate resources, as available, to implement them. UN-Women management effectively utilized the Business Review Committee and the Technical Management Group to guide informed decision-making, considering appropriate risk levels.
 - c. UN-Women's commitment to pivoting to the field is focused on further strengthening UN Women's ability to generate impact results at the country level by working to ensure that the needed resources, expertise, and authority are available at regional and country levels to support the delivery of the Entity's unique triple mandate. Since the introduction of the UN-Women's office typology, UN-Women's global footprint is continuously reviewed through a set of criteria to support better alignment between resources and needs. In 2022, UN-Women met its milestone of 73.5 percent for sharing posts in the field. UN-Women is committed to actively managing its global footprint and ensure sustainable resourcing at the country level through a renewed focus on cost recovery, building on a revised Cost Recovery Policy promulgated in early 2023.
 - d. The Entity and other sister UN agencies rolled out the initial phase of the new Enterprise Resource Planning (ERP) system, Quantum, in January 2023. Simultaneously, UN-Women initiated a process of reviewing and modifying corporate policies and procedures to adapt to the new operating environment and application processes. In parallel, UN-Women established a roadmap with clear objectives, processes, action plans, and timeframe to develop a Statement of Internal Controls.
7. UN-Women acknowledges that IAS issued 11 internal audit and advisory reports. Management is pleased that there were no unsatisfactory ratings and that 89 percent of the internal audits received ratings of either satisfactory or some improvements needed.
 8. UN-Women revised the 2022 performance computation and presentation methodology of the audit recommendation implementation. Management is pleased that IAS captures the efforts of

implementing prior years' recommendations and that the corporate performance achieved the target of no more than 15 percent long-outstanding recommendations.

A. Continuing management actions to address high-priority long outstanding recommendations

9. Management expedited implementing high-priority, long-outstanding recommendations while remaining responsive to changing priorities.

Audit Engagement Title	Management Actions are taken on high-priority long outstanding recommendations.
2019 – Afghanistan Country Office Audit	UN-Women completed the guidance on receiving unearmarked funding for Strategic Notes and is finetuning the document prior to promulgation.
2019 – Audit of Management of Implementing Partners (IPs) and Responsible Parties	<p>The draft Programme Partner Management Policy and related procedures are undergoing final consultation. The Policy defines the accountability, authority, roles, and responsibilities for the implementing partner management process.</p> <p>The end-to-end risk assessment was completed and embedded in the respective procedures. The Programme Partner Management Policy outlines the risk appetite and tolerance informed by this end-to-end risk assessment.</p> <p>In the meantime, UN-Women continued to enhance the Partner and Grants Agreement Management System, which supports monitoring and assurance functions for partner management. The system also provides mechanisms for supporting and monitoring key milestones.</p>
2019 – Audit of Regional Office for Asia & Pacific Audit	<p>The Entity established a Community of Practice (CoP) to strengthen technical support, policy guidance, and knowledge management, managed among HQ Policy Specialists, Regional Policy Advisors, and technical specialists of each thematic policy area. There are active CoPs for Peace and Security, Disaster Risk Reduction and Humanitarian Action, Ending Violence Against Women, Women's Economic Empowerment, Gender Statistics, and Women's Political Participation.</p> <p>The relevant headquarters division Strategic Notes 2022-2025 clearly states that its core function is to provide high-quality technical Policy and programme guidance, substantive support and strategic direction, knowledge, and data in all contexts. In addition, regular meetings are carried out with Regional Advisors and Specialists to discuss country situations, Policy and programmatic challenges and opportunities, and technical support needs. The establishment of a matrixed reporting arrangement is under consideration to enhance technical oversight.</p>
2019 – Audit of Travel Management	UN-Women designated the Business Process Owner (BPO) for travel management. The BPO's team is being capacitated to implement the audit recommendations fully.

2020 – Audit of Detail Assignment	Management established a dedicated Human Resource (HR) policy function to address the pending revisions. A Policy Specialist was recruited and began reviewing relevant policies and guidelines. The HR Business Partners continue to guide hiring managers on applicable procedures and contribute to reviewing guidelines. The new ERP recruitment system also includes the recruitment process for detailed assignments.
2020 – Audit of Peace & Security Section	<p>The first Humanitarian Strategy for 2022-2025 was developed and approved to ensure coherence of Humanitarian Action work with the Strategic Plan throughout the Entity. The Global Women Peace and Security Facility (Programming Framework) was also developed alongside the Strategic Plan 2022-2025 with a Theory of Change and Theory of Action guiding field offices' programming.</p> <p>The headquarters Policy Advisors participate in the Technical Review teams to appraise the Regional and Country Strategic Notes and Project Appraisal Committees to ensure quality assurance and coherence of the Entity's projects against these frameworks. At the regional level, Regional Policy Advisors and Specialists are part of the Regional Project Appraisal Committees for quality assurance of projects in their thematic areas within the Regional Office Delegation of Authority to approve.</p>
2020 – Audit of Trust Funds Governance, Policy, and Risk Management	UN-Women reviewed the existing policies on grant-making in other UN entities, completed previous analyses on grant-making within the Entity, and initiated consultations with internal stakeholders to clarify the scope of the Policy. The Policy and procedures will focus on grant-making regardless of whether funding is through a Trust Fund or other funding arrangement.
2020 – Cybersecurity Audit	<p>UN-Women acquired a new cybersecurity awareness programme. The programme provides updated cybersecurity content and quarterly phishing campaign exercises, which will help raise personnel's awareness of potential cyber threats and enhance their information security knowledge. User engagement metrics and reports of the phishing exercises will also be available. This will help reinforce the mandatory training and provide valuable insight to identify areas of improvement and adjust the training accordingly.</p> <p>Cyber security is evolving, requiring planning and additional investments to ensure the effective implementation of initiated measures and to continue improving UN-Women's security posture. In addition, UN-Women completed the initial framework analysis and automated tools development needed to strengthen the secure system development life cycle, device and patch management, and field office</p>

	cybersecurity. Also, UN-Women is planning to establish a guideline to regulate the safe use of personal devices.
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B. Management Actions to address key audit and advisory results

10. 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) Programme and project management:

11. UN-Women strives to effectively design and implement programmes and projects to achieve organizational objectives while managing risks. Field offices effectively leverage past evaluation recommendations, quality assurance, lessons learned, and knowledge management tools to ensure this process. Throughout project implementation, monitoring and spot checks are performed periodically, with any risks, backlogs, or bottlenecks flagged and resolved promptly and any relevant findings discussed at the learning sessions and budget meetings.

12. Field offices engage beneficiaries in the early project planning stage and ensure that projects are designed and implemented with clear impact objectives and accountability and transparency measures. A corporate beneficiaries management process will be established, which sets out the standards for needs assessment, intervention, grievance mechanism establishment, and appropriate measures for reporting complaints.

13. At the audited field offices where the issues on the design and effectiveness of monitoring, reporting, and management evaluation tools were noted, the field offices developed the Monitoring, Evaluation, and Research Plan (MERP) annually as part of the work planning process. In line with corporate guidance, the MERP sets out the frequency, extent, and timing of monitoring and evaluation to be performed on projects.

14. The audited UN-Women field offices will ensure that sustainability and exit strategies are considered and well-documented in the design and formulation stages of the project document. Non-standard donor requirements may also be considered in the project document formulation, with implementation closely monitored and reported using the corporate system. Monitoring and oversight systems for donor reporting at country, regional and corporate levels have been established for the timely submission of donor reports.

b) Procurement management:

15. UN-Women approved a business case to enhance the corporate procurement process within available capacity and funding. The plan is under implementation and considers the roles and responsibilities in procurement activities, alignment of delegation of authority with appropriate risk levels, and cost-effective proposals for offshoring some functions. The business case also addresses

the issue of strengthening the control environment and accountability in procurement-related activities. It establishes a workflow within the new corporate ERP system for enhanced use of the automated procurement system. The new system will include a monitoring module for ensuring compliance of procurement activities with the corporate Policy and tools to support exception reports and dashboards.

16. The audited field offices are developing procurement strategies in line with their national context. Following their respective procurement strategy, procurement plans will also be developed and closely monitored for implementation.

c) Strategic Note priorities development and implementation:

17. To enhance the quality of data correction, validation, monitoring, and reporting framework workflows, UN-Women conducted training on Results Based Management, strategic planning, and the proper formulation of Strategic Notes. At the global level, UN-Women contributed to setting standards and guidelines for data collection and analysis. Management continuously monitors trends across a wide range of gender equality and women's empowerment indicators. The audited UN-Women field office developed new Strategic Notes aligned with corporate requirements and concrete steps to apply the completed theory of change.
18. UN-Women continues to explore ways of mobilizing resources through collaboration with governments, development banks, and the private sector. Field offices formalized their resource mobilization strategies that complement their respective Strategic Notes, while donor mapping, analysis, and identification of resource mobilization opportunities were also conducted.
19. The audited UN-Women Regional Office introduced a Strategic Dialogue meeting and a mechanism to provide feedback and technical support to field offices on their strategic work planning. In addition, a results monitoring mechanism was also introduced to ensure the implementation of activities set out in the plan.

d) Safety and security management:

20. Management completed the new UN Security Management System Framework of Accountability. The UN-Women Security Framework of Accountability will include the business process owner, the role of Regional Security Specialists' oversight of compliance with essential security controls, and clarification of roles, responsibilities, and accountabilities of the organization. The fundamental principles will also be defined for governing security budget management and the appropriateness of security expenditures.
21. Respective audited field offices received funding from Regional Offices and the Security and Safety Enhancement Funding (SSCEF) mechanism to acquire and implement necessary equipment and services to mitigate security and safety business interruption risks.

22. To comply with the security and business continuity plans, field offices completed the UN-Women Business Continuity & Crisis Management Application (BCCMA), which was incorporated into the UN Women Security and Safety Compliance in line with the UNSMA country-level Security Plans. The implementation of recommendations from security inspections is resolved as a priority.
23. Management, having completed a full capacity evaluation of the Entity's Security and Safety Services as aligned to required services and considering the services support of the more expansive UN Security Management System (UNSMS), has provided additional resources and core service relocation. These changes meet the Entity's current needs, increase efficiency, and expedite response implementation.
- e) Organizational structure, authority, capacity, and reporting lines to implement strategic priorities:
24. With guidance from the Headquarters and Regional Offices, the relevant UN-Women field offices audited started preparing for functional analysis of the offices. The job analysis will be conducted alongside process workflow enhancement. Simultaneously, the Regional Offices review their work plan every quarter and propose concrete and viable solutions to the region's regular resource funding situation.
25. To define the minimum expectations, structure, and functions for Non-Resident Agencies and Multi-Country Offices, UN-Women considers the system-wide processes and mechanisms already used by other agencies. This includes the rollout of the Safety and Protection for Gender Thematic Groups, supporting Common Country Assessments and United Nations Sustainable Development Cooperation Framework (UNSCDF), joint work plans and United Nations Country Team (UNCT) reporting system, and engagement in intergovernmental and normative work related to gender equality and women's empowerment. UN-Women also coordinates and advises the UN Resident Coordinators and UNCTs in analyzing and monitoring trends, opportunities, and challenges around gender equality and women's empowerment. These activities will be tailored and prioritized for each country subject to the priorities of the UNCT.
- f) Programme partner management:
26. In 2022, UN-Women increased the total number of partnerships by thirty-five (35) percent, diversifying the support base and expanding its ability to drive lasting and impactful change for women and girls. Furthermore, with support from UN-Women, government, and civil society partners increased their capacities to influence gender-responsive legislation, multi-sectoral policies, and institutions. The audited UN-Women field offices increased staff capacity in partner management and strengthened skills and knowledge of risk-focused partner capacity assessment and monitoring through proper training. To improve the efficiency and timeliness of processing partner advance documents, the audited field office reinforced the inclusion of an agenda item in regular meetings to identify bottlenecks and implement solutions. Programme managers established standard communication mechanisms with partners to ensure compliance with UN-Women policies and procedures and closely monitor the project implementation progress.

g) Ethics, integrity, and anti-fraud efforts:

27. Corporately, ethics and fraud prevention training are mandatory for all personnel. Besides ensuring that all personnel complete mandatory training on ethics and fraud prevention, field offices regularly carry out refresher sessions during periodic learning meetings and internal retreats to increase awareness of standards of conduct, policies, and reporting mechanisms of wrongdoing. UN-Women is rolling out a new field office fraud risk assessment process in 2023 to assess the overall fraud risks and identify mitigating actions.
28. UN-Women is revising and updating the anti-fraud Policy, which establishes the culture and sets the tone of the Entity's attitude towards fraud and relevant mechanisms in place to mitigate fraud risks.

h) Coordination of gender mainstreaming:

29. UN-Women field offices incorporate UN system coordination results and relevant Gender and Human Rights groups' strategies in their Strategic Notes to ensure coherence. The audited field office took action to finalize the coordination strategy and key performance indicators on the coordination mandate and gender mainstreaming. Over 30 percent of the audited field office's programmes in 2022 and 2023 will be delivered through joint programmes. The Gender and Human Rights working group was established and intended to meet at least semi-annually and oversee the implementation of the System-Wide Action Plan on Gender Equality and Women's Empowerment (UN-SWAP) Scorecard action plan.
30. The audited Regional Office updated its coordination strategy in line with the Strategic Notes 2022-2025. The participation in regional platforms and involvement in countries have been articulated. At the audited field offices where the coordination capacity issues were noted, the Strategic Notes have considered the needed capacity to manage the UN system coordination function. Additional staff capacity is being recruited to implement the coordination mandate, aligning with the Regional Coordination Strategy. Further resources have been requested to support the UN Country Team in implementing SWAP recommendations and enhancing Gender Thematic Groups. Additionally, the audited Multi-Country Office recently presented good practices with the CoP network of coordination focal points and regional training on UN system accountability frameworks to advance gender equality and empowerment of women forum.
31. UN-Women continues to seek opportunities to provide technical support for implementing UN Country Team-SWAP Gender Scorecard recommendations. During 2022, the Entity successfully supported the integration of gender perspectives within CCA/UNSDCF processes. Fifty percent of UNCTs developing UNSDCFs included a dedicated gender equality outcome. In addition, seventy-six UNCTs reported on the UNCT-SWAP on their gender mainstreaming performance. UN-Women will significantly increase its efforts to drive gender-responsive, UN system-wide support to Member States in implementing SDGs by further stepping up investment in its coordination mandate at the field office level.

i) Effectiveness and compliance with policies:

32. UN-Women initiated work to establish a policy framework and processes related to the construction of infrastructure work. The project aspects of infrastructure work will be updated and included in the new policy guidance. A corporate assessment is planned to determine the needs and scope of the Policy, procedure, and guidance, including proposals for internal mechanisms and capacity requirements for supporting and overseeing the infrastructure work. As an interim measure, management introduced a checklist for procurement of infrastructure work review.
33. To improve compliance with the existing internal control framework, the audited field office developed the 'How to Series' documents that set out workflows, responsible officers, and timelines for various operational transactions. The audited office continues to identify opportunities to address bottlenecks and clarify processes between programmatic and operational activities.

j) Advocacy and communications:

34. Several field offices implemented a communication and advocacy strategy in their respective Strategic Notes. Where issues were noted, the field offices will perform a stock-taking exercise for stakeholder expectations and prioritize gender mainstreaming based on the key expectations. Dedicated staff capacity has been allocated to enhance and monitor programme communications and knowledge management.
35. Management continues to effectively leverage and expand partnerships, communications, and advocacy efforts, strengthen brand and partner relationships to increase support for the gender equality agenda and transition towards securing sustainable resourcing. In 2022, active partnerships with the public and private sectors and engagement with international financial institutions and non-traditional partners increased. Despite the global challenges, UN-Women received financial support from 188 partners in 2022, up from 179 in 2021.

k) Human resources management:

36. UN-Women is committed to ensuring that the selection process for consultants adheres to the principles of transparency, competitiveness, efficiency, and value for money. With the oversight function of the Regional Offices, the audited field office improved the effectiveness of the recruitment process for consultants. The office also ensured that the fee negotiation process and justification for value for money were adequately documented.

l) Information systems:

37. For more efficient operations, field offices established the use of the Global Service Tracker application for a streamlined workflow and tracking of ICT activities. The noted data quality issue was resolved by introducing a further review process before finalizing it in the corporate system. Similarly, the audited UN-Women field office coordinated with the Headquarters and Regional Offices to address and strengthen compliance with the Information Security requirements. At the Regional Office level, UN-Women is exploring options to increase Information Communication and Technology support capacity.

C. 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 2022 advisory engagements (i.e., 1] UN-Women’s management of Generation equality on March 2023, and; 2] Operational risk assessment of UN-Women Iraq-Yemen Cluster Office).

D. Response to remaining outstanding Executive Board Decisions

Decision 2023/1

The Executive Board “Takes note of the amendments made to the rules, related to the internal audit function, as part of the Financial Rules and Regulations (UNW/2023/CRP.2), and asks UN-Women to assess the need for a comprehensive review and to report back to the Executive Board at the annual session 2023.”

39. UN-Women management completed its initial assessment of the Financial Regulations and Rules (FRRs) and agrees on the need for UN-Women to undertake a comprehensive review. The review will focus on necessary changes aimed at enhancing consistency with UN Women’s evolving organizational structure, operational processes, programmatic activities, and best practices from other United Nations funds and programmes, and the Financial Regulations and Rules of the United Nations. Given the comprehensive nature and scope of the review, UN Women will undertake this update over the next two years.

Decision 2022/5

The Executive Board “Urges UN-Women management in its continuous efforts to further strengthen its second line of defense and the establishment of a Statement of Internal Controls.” (paragraph 3)

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”. (paragraph 3)

40. UN-Women is committed to establishing a Statement of Internal Controls and is undertaking a series of pre-requisite activities to prepare the Entity for the exercise. These include: (a) Review and update the Internal Control Framework and Delegation of Authority Framework; (b) Continue to increase UN Women’s risk maturity through the development of the Risk Management Assurance Framework and annual reporting, as well as enhancements to the fraud risk assessment process and outputs; (c) Drive organizational performance management through the corporate and regional Quarterly Business Review (QBR); (d) Complete the business process mapping and assurance mapping of key processes, leading to a formalized combined assurance model; (e) Continue strengthening the First and Second Lines of Defense, drawing on independent audit and assessment findings. UN Women prepared an internal roadmap that is being considered by senior management for prioritized funding to implement the Statement of Internal Control. In addition, UN Women has committed to further resource second line of defense structures and is looking at financing options and modalities to ensure this sustainability.

41. UN-Women and other UN agencies migrated to a new ERP system in January 2023. Following the implementation of the ERP system and the completion of ensuing needed updates to the policies and procedures, UN-Women will leverage controls and processes in the ERP system to inform the SIC implementation process further.

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” (paragraph 5)

42. UN-Women is pleased to report that all recurring issues noted in IAS’s 2019 Annual Report have been closed.

II. Investigations

43. Of all the allegations received by OIOS in 2022, it is noted that 15 were related to prohibited conduct and five to sexual misconduct. Of those 20 allegations, three were investigated, and 17 were closed by OIOS following a preliminary assessment that an investigation was not warranted. Out of these 17 closed cases, OIOS referred nine back to the organization (subject to consent by the complainant, where applicable) for management consideration and potential action by UN-Women, and eight were closed without further action. Of the three allegations investigated, two cases were closed after an investigation was unsubstantiated, and one allegation in relation to prohibited conduct was substantiated.
44. Furthermore, OIOS investigated and closed 16 allegations of misconduct in 2022. Of the 16 allegations that were investigated, 8 were received in 2022, and the remaining 8 were received prior to 2022. Of these 16 investigated allegations, 7 cases were unsubstantiated, and 1 case was closed as a duplicate. The eight allegations that were substantiated, included five cases opened in 2022, two cases carried over from 2021, and one case carried over from 2020. They relate to various categories of alleged misconduct, including one case inter-alia relating to prohibited conduct.
45. With the nurturing of an empowered workforce and advancing an inclusive culture forming a priority indicator on Organizational Effectiveness and Efficiency (OEE) in its 2022-2025 Strategic Plan, UN-Women continued to prioritize addressing all workplace-related issues holistically in 2022. Key actions undertaken in this regard in 2022 included, inter-alia: the establishment of a dedicated independent ethics function within UN-Women, the continuation of the “Respectful Workplace Facilitators” (RWFs) programme under the umbrella of the Funds and Programmes Ombudsman, providing an informal, confidential, and trustworthy source of early assistance for personnel with work-related concerns; the administration of its first ever global 360 feedback exercise for 200 managers in 2022, followed by one-on-one executive coaching sessions to support the implementation of identified actions to strengthen individual performance and the development of their teams; the hosting of the dialogue event entitled “Ask Me Anything about our Diversity,

Inclusion and Shared Leadership Work”; the continued partnership with the United Nations Foundation giving all UN-Women personnel access to a series of mindfulness and wellness webinars (across different time zones in multiple languages) organized by Peace on Purpose; and the facilitation of scenario-based capacity building workshops on the promotion of a respectful organizational culture in high-priority duty stations.

46. In addition, the prevention of and response to sexual exploitation and abuse (SEA) and sexual harassment (SH) have continued to be of utmost importance to UN-Women. To further enhance its protection from SEA and SH frameworks and their operationalization at country, regional, and HQ levels, UN-Women undertook targeted actions in 2022, which comprised, inter-alia: the expansions of its regional and country office PSEA and SH focal point network from 82 to 96 appointees; the creation of a dedicated Protection from Sexual Exploitation and Abuse and Sexual Harassment Specialist position; as well as the development of a continuous data collection strategy for metrics and indicators to measure progress on tackling SEA and SH. Further details on the specific actions on preventing, addressing, and reporting on SEA and SH are highlighted in the Management Letter submitted to the Executive Board.
47. 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 2022 in accordance with UN-Women Legal Policy for Addressing Non-Compliance with United Nations Standards of Conduct (the “Legal Policy”).
48. In 2022, 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 2022, one staff member was found to have committed an abuse of authority and harassment. The staff member was separated from service. Another staff member was found to have misused the property and assets of UN-Women. The staff member was also separated from service. Further, a staff member was found to have failed to observe the standards of conduct expected of a United Nations civil servant and was issued a written reprimand. In 2022, there was one case in which the staff member separated following an investigation and prior to the instigation of a disciplinary process. Pursuant to paragraph 5.2.2 of the Legal Policy, a letter was sent to the staff member informing him or her that had he or she remained employed, a recommendation would have been made for charges of misconduct to be initiated against him or her. This letter, together with the staff member’s response, if any, is placed in his or her official status file. Finally, in 2022, there was no case involving other personnel or third parties.

Annex 1: Management Response to Advisory Engagements

IAS noted key findings	Management response (March 2023)
Advisory Review of UN-Women’s Management of Generation Equality	
<p>The main objectives of this IAS advisory review and forward-looking assessment of Generation Equality were to: provide advice to management on the governance and results framework arrangements being developed; communicate the key strengths and understand the challenges of Generation Equality; and assess the evaluability of the Generation Equality results framework for Phase II to ensure management can measure the expected impact, outcomes and results to support future potential evaluation.</p>	
<p>1. There is a need for the Executive Leadership Team to express a clear vision for Generation Equality and UN-Women’s role in it, communicating the vision for Generation Equality within UN-Women. This should include internal and external communications strategies.</p>	<p>UN-Women clearly articulated a vision for Generation Equality and the Entity’s role through the approved project document for the Phase II results framework.</p> <p>The internal and external communication of this vision is ongoing.</p>
<p>2. Management should instil a strong culture of monitoring the milestones and expected results versus actual progress and delivered results, associated costs, and value for money aspects in the implementation approach for Phase II.</p>	<p>UN-Women ensures that a robust, comprehensive, and adequately resourced monitoring and evaluation framework for the General Equality project is developed. The principles and methodologies of results-based project management establish the implementation plan.</p> <p>The Project Manager in the Executive Director’s Office is the officer responsible for the Generation Equality Phase II overall project budget overall and distributes funds to respective responsible offices for the budget allocated to their activities.</p>
<p>3. There is a need to revise the governance arrangements and structure of Generation Equality. Good project management practice suggests it should include a Project Executive with singular accountability for the success of Generation Equality, complete clarity around the role and authority of the Special Advisor/Director of the Coordination Hub as the Project Manager, clarity around the Executive Coordinator’s role and authority, and establishment of a project board or similar mechanism.</p>	<p>UN-Women prepared draft terms of reference to establish a Project Steering Committee, which includes representations from across the Entity and regularly engages with the existing governance mechanisms to ensure alignment of the Generation Equality activities with other corporate priorities.</p> <p>Identification of a Project Executive with accountability for the success of Generation Equality will be included as part of the forthcoming transition in executive leadership arrangements. Clarity around the role and authority of the Executive Coordinator will be considered in consultation with the Project Steering Committee.</p>
<p>4. Management should devise a realistic resource mobilization strategy, including a</p>	<p>UN-Women developed a resource mobilization action plan focusing on government donors. Reviewing and</p>

IAS noted key findings	Management response (March 2023)
<p>fallback strategy, should the required resources noted in the ProDoc not be mobilized. It should consider whether and how to engage other relevant UN entities as Action Coalition convenors and how this can be further supported.</p>	<p>refining the action plan for government donors based on partners’ feedback is ongoing and will include a strategic mapping of targeted resource mobilization outreach to governments. This action plan will also involve engaging other UN entities as Action Coalition leaders.</p>
<p>Operational risk assessment of UN-Women Iraq-Yemen Cluster Office</p>	
<p>The UN-Women Iraq–Yemen Cluster Office is a unique typology implemented at the end of 2019. In 2022, IAS conducted an operational risk assessment of the UN-Women Iraq–Yemen Cluster Office in Iraq as an advisory assignment to identify critical risks and opportunities for the Cluster Office’s operations and to advise on additional management actions where residual risks and opportunities still need to be addressed.</p>	
<p>1. Limited resources and capacity; third-party vendor contracted consultant modalities and high related costs; sustainability and future value-for-money considerations for a learning platform created; and enhancement of risk management and fraud risk assessment procedures, procurement processes, and travel monitoring to ensure cost consciousness.</p>	<p>UN-Women Iraq-Yemen Cluster Office initiated the review of the vendor contracted consultant modality and is looking into transitioning personnel engaged under this modality to other more suitable modalities. The Personnel Service Agreement modality will help expedite this transition further.</p> <p>The office is consulting Headquarters to review the learning platform to determine sustainability and value for money.</p> <p>The new corporate guideline establishes that the risk register is reviewed, and quality assured by the Regional Office before approval. Review feedback will be provided to the office for updates. Furthermore, the office will closely monitor and track the risk-mitigating actions regularly.</p> <p>With the introduction of the new corporate ERP system, all procurement activities will be processed through this system. The office will ensure that additional procurement capacity is secured to support procurement activities. The office develops a procurement plan annually, and quarterly reviews are carried out to ensure the procurement activities align with the plan.</p>
<p>2. For UN-Women’s programmes in Iraq, IAS reported the need to mitigate the external challenges and consider the country context; the need to manage external stakeholder expectations; resource mobilization challenges and</p>	<p>The office regularly coordinates donors and work plans for resource mobilization. Ongoing discussions with Headquarters on implementing centrally managed programmes regarding objectives and resources are carried out. Additionally, the office is</p>

IAS noted key findings	Management response (March 2023)
<p>implementation of the regional and Headquarters programmes; opportunities for enhancing UN system coordination on gender equality and women’s empowerment and for advancing communications and advocacy; and managing risks related to programme management.</p>	<p>working closely with the Regional Office to implement SWAP priorities. The office updates the communication strategy annually in addition to a specific project communication plan. The office will explore the opportunity to regularize a communications function based on the outcome of the functional analysis and HR strategy.</p>
<p>3. As for programming in Yemen, IAS also identified risks from inadequate corporate investment and support to a country with the lowest human development and gender equality indicators worldwide, which need to be mitigated to enhance and advance UN Women’s programming in Yemen.</p>	<p>The regional office is preparing a business plan to separate Yemen’s presence from Iraq Country Office. The proposal will suggest two options: 1) a light Yemen program to be overseen by the regional office, or 2) potential scaling up operationally in Yemen, which would necessitate a sustainable cadre of the programme and technical support roles based in Yemen and Jordan, with financial investments by the Headquarters.</p>

Annex II

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 2022

I. Introduction

1. In observance of the Charter of the United Nations and the UN Staff Regulations and Rules¹, 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 personnel² 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, 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 publish an annual report of cases of misconduct that have resulted in the imposition of disciplinary measures.

3. In summary, in 2022, there were two disciplinary cases against a staff member, one case resulting in an administrative measure against a staff member and one case in which the staff member separated following an investigation and prior to instigation of a disciplinary process. There were no cases involving other personnel or third parties.

4. In 2022, two cases were 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 III 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 2022

A. Cases involving staff members

¹ 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.”

² Other personnel include individual contractors.

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.

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 for Addressing Non-Compliance with UN Standards of Conduct. 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 2022, two cases resulted in a disciplinary measure against a staff member:

Abuse of authority and harassment

11. The staff member was found to have committed abuse of authority and harassment. The staff member was separated from service.

Misuse the property and assets of UN-Women

12. The staff member was found to have misused the property and assets of UN-Women. The staff member was separated from service.

13. In 2022, there was one case that resulted in an administrative measure against a staff member.

Failure to observe the standards of conduct

14. The staff member was found to have failed to observe the standards of conduct expected of a United Nations civil servant. The staff member was issued a written reprimand.

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

15. Pursuant to paragraph 5.2.2 of the Legal Policy for Addressing Non-Compliance with UN Standards of Conduct, if an investigation subject resigns or otherwise separates from the organisation and the report is finalised by the Office of Internal Oversight Services (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.

16. In 2022, there was one such case.

B. Cases involving other personnel

17. As individual 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.

18. In 2022, there were no cases involving other personnel.

C. Cases involving third parties

19. 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.

20. In 2022, there were no cases involving third parties.

III. Possible criminal behaviour

21. 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 [...]"

22. 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.

23. In 2022, UN-Women referred two cases involving staff members and one case regarding an implementing partner.

A. Relevant policies

24. 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>.

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

25. The [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, remuneration 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

26. 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

27. 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

28. 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 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

29. 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

30. 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.

31. 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).

32. 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

33. 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.

34. The 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.

35. 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.

36. 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 Office 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

37. [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.

38. 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.

39. 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/>.

40. 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](#).

41. 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. The 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. The 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/>.³

42. 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 via the Office of Legal Affairs to national authorities for criminal behaviour are also made by the Legal Office. The Legal Office also assists in relation to termination of contracts of other personnel or third parties including vendors and implementing partners.

43. 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 2022”.

³ 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)).