

COUNTRY OFFICE AUDIT

# INTERNAL AUDIT REPORT

## UN WOMEN COUNTRY OFFICE IN HAITI



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HAITI



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

Internal Audit Service (IAS)

UN WOMEN

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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 Haiti (the Country Office) between February and July 2023, with an audit mission to Port-au-Prince in April 2023.

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

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

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

The audit covered the state of governance, risk management and internal controls,

based on a sample of Country Office activities related to its Strategic Note 2018–2021 (extended until June 2023) and preparation of its draft Strategic Note 2024–2027. For controls in the area of operations, the audit sample focused on transactions from 1 January 2021 to 31 December 2022, with a limited scope consideration of how controls evolved in early 2023. Atlas-recorded expenditure for the Country Office totalled US\$ 5.5 million in 2021 and US\$ 4.4 million in 2022.

IAS highlights the following scope limitations and reservations:

- Due to the security situation in the country, IAS could not physically meet with beneficiaries during the audit. IAS called a sample of beneficiaries by phone but could not reach any of them. However, various external stakeholders and project evaluation reports provided indirect feedback from beneficiaries.
- IAS did not extensively review the supporting documents for expenditure reported by programme partners. However, it reviewed available partner audit reports for selected partners. All reviewed reports provided an unmodified audit opinion and reported no or minimal financial findings.
- IAS did not perform a physical asset verification due to sudden security restrictions which occurred during the audit mission.
- IAS excluded from its review Quantum Enterprise Resource Planning system (ERP) related transactions (from January to April 2023) and related controls due to lack of reporting tools and because Quantum ERP related processes had not been fully operationalized at the time of the audit, and could not be fully verified.

As part of its regular audit procedures, IAS conducted an anonymous survey of Country Office personnel with a 64 per cent response rate (18 of 28 personnel at the time of the audit). The results of the survey have been incorporated throughout the report, where relevant.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors.

## Audit opinion and overall audit rating

The Country Office has been operating in a severe **crisis context** with very high and high security risks across the country impacting its personnel, their families and UN Women programme implementation, especially since 2021, when the country's security and socio-political situation was **aggravated** by an increase in gang violence, kidnappings, other crime, civil unrest, the aftermath of both an earthquake and a tropical storm, high inflation, deteriorating living conditions and increased emigration.

Due to high security risks, the UN Programme Criticality Framework was enacted by the UNCT and, since September 2022, less critical UN programme activities (including those of UN Women) had to be put on hold unless implemented by external parties and not UN personnel. The Country Office's new draft Strategic Note 2024–2027 increasingly focused on humanitarian action.

IAS would like to acknowledge that UN Women in Haiti was a respected partner for its advocacy and coordination work with government, civil society and the UNCT. It led the work on UNCT-SWAP<sup>1</sup> resulting in an action plan and ensured that the Haiti United Nations Sustainable Development Cooperation Framework (UNSDCF) 2023–2027 was gender-responsive. The Country Office supported national gender landscape studies, national gender equality policy and strategy development, and capacity building of government counterparts. It regularly led UNCT Gender Thematic Group meetings and facilitated a gender-related donor working group, Women's Peace and Humanitarian Fund National Steering Committee, a civil society women's leadership platform and a civil society group in the humanitarian area.

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."* In some areas, **major improvement** was **needed** (see below).

IAS found the following areas generally **satisfactory**:

- **Strategic priorities, programme planning and implementation:** the Country Office's advocacy of UN Women's mandate.
- **Governance, risk management and internal controls:** internal control system.

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

- **Strategic priorities, programme planning and implementation:** external communication, coordination of gender mainstreaming, strategic priorities design and work planning, programme and project implementation, monitoring, reporting and evaluation, project portfolio management and programme partner management.
- **Governance, risk management and internal controls:** internal governance, organizational structure and resources, control environment and fraud prevention, data and knowledge management, and follow-up on previous oversight recommendations.
- **Operations:** HR, financial and asset management.

IAS identified areas of **major improvement needed** in:

- **Strategic priorities, programme planning and implementation:** resource mobilization and project design (including coordination of interventions).
- **Governance, risk management and internal controls:** risk management.
- **Operations:** procurement (including fuel purchases), ICT, travel, and safety and security management.

IAS made 19 recommendations and detailed further advisory notes to address the areas

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<sup>1</sup> United Nations Country Team System-wide Action Plan Gender Equality Scorecard

requiring improvement. Three recommendations were ranked as High priority and 16 as Medium priority.

The three 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 recommendations are addressed to the Country Office:

**Recommendation 1:** The Country Representative to finalize the draft Strategic Note 2024–2027: (a) integrating the UN Women Humanitarian Strategy 2022–2025 guidance and deciding on UN Women’s humanitarian mandate and role in Haiti; (b) continuously ensuring that the Country Office’s programme activities follow the UNCT’s Programme Criticality Assessment and do not exceed the UN security risk appetite (unless activities are managed by programme partners and independently monitored by other external parties, with due care to security considerations for the external parties); and (c) taking into account the 2018–2021 Country Portfolio Evaluation recommendations and stakeholder feedback provided during the audit.

**Recommendation 2:** The Country Representative to: (a) finalize and implement a resource mobilization strategy for 2024–2027, and monitor its effectiveness, using corporate systems and ensuring that the Country Office’s resource mobilization justifies its typology and structure; and (b) enhance the Country Office’s leadership in the gender-related donor working group.

**Recommendation 19:** The Country Representative to: (a) request that the United Nations Department for Safety and Security in Haiti assess implementation of its recommendations for the security of UN Women premises; (b) ensure that all personnel complete mandatory security training; (c) update Country Office compliance in the corporate Business Continuity and Crisis Management (BCCM) application; and (d) monitor and mitigate any other safety and security risks to personnel, particularly in relation to personnel movements.

The 16 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”*.

One of these recommendations **(8)** is addressed to the Americas and the Caribbean Regional Office (ACRO), in consultation with headquarters, and relates to: preparing a proposal for any outstanding essential staffing needs of the Haiti Country Office, while ensuring this is aligned with the Country Office’s typology, new Strategic Note, resource mobilization trends, and in comparison with other offices in a crisis-operating context; and supporting the Haiti Country Office’s national personnel by establishing a measure to stabilize their salary levels.

The 15 other recommendations were addressed to the Country Office and relate to: **(3)** diversifying, combining or triangulating project monitoring methods; **(4)** project design in coordination with other development actors, technical quality assurance, and exit and sustainability strategies; **(5)** project alignment with the changing country context, maintaining project governance structures, systematic monitoring of programmatic and financial implementation, and timely reports to donors; **(6)** ensuring solid mechanisms around working with beneficiaries including needs assessments and feedback measurement; **(7)** strengthening programme partner management; **(9)** strengthening the Country Office’s organizational structure, in line with its typology, new Strategic Note and resource mobilization trends; **(10)** using the Country Office and project risk registers as programme and operational decision-making tools; **(11)** following-up on completion of mandatory training and more frequent discussion of fraud risks; **(12)** assigning responsibilities for implementation of oversight recommendations; **(13)** ensuring equal opportunity in recruitment, and tracking personnel performance management, learning and development; **(14)** ensuring systematic procurement planning, vendor solicitation through Quantum and transparent procurement records; **(15)** fuel consumption monitoring; **(16)** following corporate ICT security requirements; **(17)** ensuring timely travel planning and ticket purchases, comparison of quotes and that travel expenses are processed according to policy; and **(18)** improving asset records and planning disposals and write-offs based on policy.

IAS will review and address corporate emergency responses and risk management in crisis countries in an upcoming IAS meta-synthesis report covering this area, and may address other issues in another upcoming IAS meta-synthesis report on Regional Office audits.

## Management comments and action plans

Management comments have been taken into account in this report, where appropriate. Low priority issues are not included in this report but were discussed directly with management. ACRO and the Country Office accepted the above recommendations and provided action plans included in this report.

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

## ACRONYMS AND ABBREVIATIONS

<b>ACRO</b>	Americas and the Caribbean Regional Office
<b>BCCM</b>	Business Continuity and Crisis Management
<b>BCCMA</b>	Business Continuity and Crisis Management Application
<b>BOS</b>	Business Operations Strategy
<b>COVID-19</b>	Coronavirus disease
<b>CSO</b>	Civil Society Organization
<b>DAMS</b>	Donor Agreement Management System
<b>DRF</b>	Development Results Framework
<b>FACE</b>	Financial Authorization and Certification of Expenditure
<b>HR</b>	Human resources
<b>IAS</b>	Internal Audit Service
<b>ICSC</b>	International Civil Service Commission
<b>ICT</b>	Information and communication technology
<b>IEAS</b>	Internal Audit and Evaluation Services
<b>IST</b>	Information Systems and Telecommunications Team
<b>LTA</b>	Long-Term Agreement
<b>M&amp;E</b>	Monitoring and Evaluation
<b>OEEF</b>	Organizational Effectiveness and Efficiency Framework
<b>PGAMS</b>	Partner and Grant Agreement Management System
<b>PPID</b>	Policy, Programme and Intergovernmental Division
<b>RBM</b>	<b>Results-Based Management</b>
<b>RMS</b>	Results Management System
<b>UN</b>	United Nations
<b>UNCT</b>	United Nations Country Team
<b>UNCT-SWAP</b>	United Nations Country Team System-wide Action Plan Gender Equality Scorecard
<b>UNDP</b>	United Nations Development Programme

<b>UNDSS</b>	United Nations Department for Safety and Security
<b>UNFPA</b>	United Nations Population Fund
<b>UNICEF</b>	United Nations Children's Fund
<b>UNSDCF</b>	United Nations Sustainable Development Cooperation Framework
<b>UN Women</b>	United Nations Entity for Gender Equality and the Empowerment of Women
<b>US\$</b>	United States dollar



## I. BACKGROUND

### About the Country Office

The UN Women Office in Haiti became a fully-fledged Country Office in January 2013. It reports to the Americas and the Caribbean Regional Office (ACRO). In addition to the main office in the capital of Port-au-Prince, the Country Office has a small sub-office in Les Cayes, with limited personnel presence.

The previous Country Representative served from July 2018 to January 2022, when the incumbent Country Representative joined the Country Office. The Country Office had no Deputy Representative during audit period; however, the position was established during the audit and filled in August 2023.

The Country Office experienced notable personnel departures during the audit period (due to the **aggravated** security situation in the country, increased emigration and other opportunities for personnel) but also undertook many new recruitments. In July 2023, the Country Office employed 33 personnel: P5 Country Representative; P3 Spotlight Initiative project Coordination Specialist; two NOC Programme Specialists, one NOC Operations Manager and one NOB Programme Analyst; one G7 and two G6 Administrative Associates, and one G3 driver; one international expert on mission (Programme Specialist); 14 service contractors: four SB4 Programme Specialists (including two Monitoring and Evaluation [M&E] Specialists), three SB3 Programme Associates, three SB3 Administrative Associates (including an Information and Communication Technology [ICT] Associate), one SB3 Security Associate, one SB2 and two SB1 Administrative Support Associates or drivers; three international consultants in programme matters (including an Adviser to the Country Representative); and five national UN volunteers (including three working on programme matters, one in M&E and one in communication).

A few personnel telecommuted from abroad, primarily due to the security situation.

<sup>2</sup> Data for 2023 is provided based on RMS data on budget targets and Quantum data on actual budgets, as of 6 August 2023. At the time of the audit, DRF or OEEF actual budget data, or

During the audit period, ACRO supported the Country Office with a telecommuting programme specialist on a regular basis and another programme specialist on an occasional basis, in addition to ACRO's regional support functions.

The Country Office's budget and expenditure are summarized in Table 1 below.

**Table 1 - Country Office budget and expenditure, US\$**

	2021	2022	2023 (as of 6 August 2023) <sup>2</sup>
DRF budget target	7,484,799	5,509,576	6,211,733 (all Non-Core funds)
DRF actual budget (after year-end rephasals)	5,026,467	2,696,101	3,112,531 (all Non-Core funds)
Resource mobilization rate	67%	49%	50%
DRF expenditure	4,708,042	1,772,283	n/a
Financial implementation rate	94%	66%	n/a
OEEF budget target	1,180,372	1,542,717	2,323,837 (all Institutional Budget, Core and Extrabudgetary funds)
OEEF actual budget (after year-end rephasals)	1,368,827	1,601,755	2,377,339 (all Institutional Budget, Core and Extrabudgetary funds)
Resource mobilization rate	116%	104%	102%
OEEF expenditure	1,318,576	1,447,631	n/a
Financial implementation rate	96%	90%	n/a
Total actual budget (after year-end rephasals)	6,395,294	4,297,856	5,489,870
Net budget rephasals in September-December	2,439,750	1,605,079	n/a
Total expenditure	6,026,618	3,219,914	n/a
Net financial implementation rate	68%	55%	n/a

Source: Results Management System (RMS, 2021–2023), Project Delivery Dashboard (2021–2022), Atlas (2021–2022) and Quantum (2023) data

In 2021–2022,<sup>3</sup> the Country Office's programme (apart from Institutional Budget, Core and Extra-budgetary funds totalling US\$ 3.4 million) comprised the following Non-Core funds (US\$ 7.3 million):

expenditure data was not available, as the corporate budget and expenditure dashboard as well as relevant Quantum reports remained under development.

<sup>3</sup> Atlas data

- Spotlight Initiative funding for one project managed by the Country Office (US\$ 1.7 million) and for one project managed through the Women's Peace and Humanitarian Fund (US\$ 1.7 million).
- Peacebuilding Fund funding for three projects (US\$ 1.4 million).
- Women's Peace and Humanitarian Fund funding for three projects (US\$ 0.5 million).
- Seven bilateral donors' funding for eight projects (US\$ 1.7 million, including one donor's funding for two projects, US\$ 1.2 million).
- One multilateral donor's funding for one project (US\$ 0.2 million).
- Two UN organizations' funding for four projects (US\$ 0.1 million).<sup>4</sup>

The Country Office's Strategic Note 2018–2021 (revised and extended until 2022 due to the security situation in the country and the 2021 earthquake, and extended further until June 2023) focused on four Outcome areas under the Development Results Framework (DRF): 1) normative and institutional frameworks; 2) justice services; 3) women-led businesses; and 4) women's participation in gender-responsive risk reduction strategies for resilience and recovery of communities; as well as four Output areas under the Organizational Effectiveness and Efficiency Framework (OEEF). However, due to changes in the country context, the Country Office's recent work was guided more by its annual workplans, taking into account the 2018–2021 Country Portfolio Evaluation recommendations and the new UNSDCF 2023–2027. Different work methods were required due to the presence of a *de facto* but not formal government and the severely aggravated security and economic situation in country; therefore, the Country Office increasingly focused on humanitarian interventions.

Specifically, the 2018–2021 Country Portfolio Evaluation recommended that ACRO facilitate a robust transition of the Country Office to its next Strategic Note by promoting stronger execution, knowledge management and project cycle management. The evaluation also recommended that the Country Office:

- in developing its next Strategic Note, ensures an adaptive, focused and sustainable approach, responsive to the important contextual constraints;

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<sup>4</sup> Atlas data

<sup>5</sup> Atlas data

- building on the strong collaborative networks built, consolidates and systematizes its partnerships to facilitate large-scale impact and coordination;
- builds capacity in key areas of need, particularly M&E and research, to facilitate a systematic cycle of learning, knowledge management and communication; and
- strengthens its office management practices for a concerted effort to improve clarity of roles and responsibilities, streamline key processes and respond to the triple mandate in a coherent and effective manner.

The Country Office's draft Strategic Note 2024–2027 was being finalized during the audit period. It responded to the new country context and focused on three Outcome areas under DRF: 1) legitimate and accountable institutions for the rule of law, governance and human rights; 2) access to social services, with emphasis on human rights, gender equality and inclusion of the disabled; and 3) an inclusive economic model for investments, growth, sustainability and creation of jobs, with focus on young people and women, reducing poverty and inequalities; as well as five Cluster areas under OEEF.

The Country Office's Non-Core resource mobilization (if excluding year-end budget rephasals) increased from US\$ 2.6 million in 2019 to US\$ 3.4 million in 2020 and US\$ 4.7 million in 2021; decreased to US\$ 2.6 million in 2022;<sup>5</sup> and increased to US\$ 3.1 million in 2023 (as of 6 August 2023).<sup>6</sup> According to data in the first quarter 2023 Quarterly Business Review, in 2022 the Country Office did not meet the criteria of a medium-size Office for Non-Core resource mobilization (US\$ 4.2 million) or Non-Core expenditure (US\$ 3.5 million) and performed in these areas as a small Office; however, it employed over 20 personnel as a large Office. The Country Office's draft Strategic Note 2024–2027 predicted that it would exceed the criteria of a medium-size Office and would request reclassification to a large Office.

A new resource mobilization strategy was being developed as part of the new Strategic Note 2024–2027. Its Non-Core resource mobilization targets were US\$ 5.9 million for 2024, US\$ 5.3 million for 2025, US\$ 5.4 million for 2026 and US\$ 6.5 million for 2027.

The Country Office's expenditure (in Atlas) totalled US\$ 5.5 million in 2021 and US\$ 4.4

<sup>6</sup> Quantum data

million in 2022. Overall, this consisted of: staff costs (22 per cent) and other personnel and consultant costs (14 per cent); procurement of goods and services (27 per cent); joint programming expenditure (12 per cent); rent, maintenance, utilities and common services (10 per cent); external participant training, travel and hospitality (7 per cent); personnel travel (3 per cent); and support cost charges (5 per cent). Forty-one per cent of the total expenditure was incurred through liquidation of advances or reimbursements to programme partners.

## **II. AUDIT RESULTS**

### **A. Strategic priorities, programme planning and implementation**

The Country Office's previous Strategic Note 2018–2021 (extended until June 2023) was aligned with the earlier United Nations Development Assistance Framework and was revised to reflect the aggravated security and socio-political country context. The new Strategic Note 2024–2027 was being finalized and was aligned with the UNSDCF 2023–2027.

UN Women was a respected partner for its advocacy and coordination work with government, civil society and the UNCT. It led work on UNCT-SWAP resulting in an action plan assigned to the Gender Thematic Group and other UNCT working groups, and ensured that the current UNSDCF was gender-responsive. The Country Office regularly led Gender Thematic Group meetings and facilitated a gender-related donor working group, the Women's Peace and Humanitarian Fund National Steering Committee, a civil society women's leadership platform and a civil society group in the humanitarian area. The Country Office supported national gender landscape studies, national gender equality policy and strategy development, and capacity building of government counterparts.

IAS assessed that key aspects of the Country Office's advocacy of UN Women's mandate were satisfactory. The Country Office's efforts in external communication, coordination of gender mainstreaming, strategic and work planning, programme and project evaluation, project portfolio management and programme partner management required some improvement. The Country Office's efforts in resource mobilization and project design (including coordination of interventions) required major improvement. Its programme and project implementation, monitoring and reporting also required improvement; however, IAS recognizes that these areas were greatly affected by the aggravated security context in the country; the halt of less critical programme activities as a result of UNCT decisions; and limited data availability. For one project, the Country Office has still to submit a final report to the donor, which has been outstanding for over a year.

Due to the changed country context, the current UNSDCF and the Country Office's new draft Strategic Note increasingly focused on humanitarian action. The UNCT enacted the UN Programme Criticality Framework and, since September 2022, less critical UN programme activities (including those of UN Women) were put on hold, unless implemented by external parties and not UN personnel. Headquarters and ACRO should continue to closely oversee and support the Country Office in its challenging operating environment.

## **KEY OBSERVATIONS AND CONCLUSIONS**

### **Observation 1: Opportunities to further strengthen gender advocacy, coordination and communication in the context of UN Women's increased humanitarian role and high security risks in the country**

The external stakeholders interviewed by IAS provided mostly positive feedback about UN Women's advocacy and coordination work and visibility in the country, particularly

considering the difficult country context and UN Women's size. However, some stakeholders also highlighted weak project management and insufficient coordination or synergy with other UN agencies and actors, resulting in some duplication of interventions and inefficiencies. The various stakeholders' proposals included:

- 'looking for ways' to increase capacity building of government counterparts, while taking into account the instability of the interim government and fiduciary risks: UN Women could consider a government policy adviser, for example. However, the Policy, Programme and Intergovernmental Division (PPID) advised that

UN Women could only effectively increase its efforts in this area once Haiti has an established government in place;

- one stakeholder noted the need for better situation analysis during project design and improved coordination and mapping of interventions and target groups with other UN agencies and actors, avoiding duplications and repetitions of interventions, not leading to changes in gender equality in the country. Another stakeholder suggested that some activities could be better segregated (not duplicated) between UN Women and other UN agencies' programme partners, by clear definition of project protocols and partner agreements. The stakeholders also suggested strengthening the mapping ('cartography') of services and coverage areas by UN agencies and other actors, ensuring that projects are complementary, and each UN agency's contribution to UNSDCF results can be assessed (IAS understands that this work is ongoing in the UNCT Gender Thematic Group);
- strengthening close monitoring of project results in the field and their reporting, in coordination with other UN agencies, to avoid duplications;
- initiatives to obtain disaggregated gender-related data, particularly through national surveys. This would involve identifying all UNSDCF or other indicators with a lack of data, and developing a concept note by engaging the government. PPID emphasized that UN Women has started some work on gender-related data in Haiti, including with UN Humanitarian Country Team and its Gender in Humanitarian Action working group; and
- increasing UN Women's visibility in the humanitarian area, with complementary (not duplicative) interventions. IAS notes that this will form part of the Country Office's draft Strategic Note 2024–2027. In 2022, UN Women, at a global level, also became a member of the 'Inter-Agency Standing Committee to strengthen humanitarian assistance'. In April 2023, the UN Women Executive Leadership Team released the UN Women Humanitarian Strategy 2022–2025, guiding the integration of gender in humanitarian action. IAS understands the strategy is yet to be widely operationalized.

In the IAS survey, Country Office personnel also suggested that the Country Office could enhance interventions in its humanitarian response, women's participation in conflict prevention, combat of sexual violence, parents education on their daughters' rights, greater involvement of the private sector in the gender equality and empowerment of women agenda, and expanding Women's Economic Empowerment projects in other parts of the country and including a Women's Economic Empowerment component in all projects.

IAS understands that stakeholder expectations may at times not match UN Women's capacity or priorities. However, the Country Office's draft Strategic Note 2024–2027 was reconsidering UN Women's programme in Haiti, and the Country Office may consider stakeholder and survey feedback in developing and implementing the Strategic Note.

The Country Office had an interim Partnerships, Resource Mobilization and Communication Strategy with an expansive list of partners. However, this strategy did not focus on communication, and the Country Office did not have a partner focal point register. The draft Strategic Note 2024–2027 foresees development of a new communication strategy.

In addition, most of UN Women's work in Haiti was through gender-related joint programmes with other UN agencies. However, the Haiti UNCT (and UN Women Country Office) did not apply Gender Equality markers to joint programme funding in 2022 (in the 'UN Info' system). This may be due to the UNSDCF not having been finalized at the time.

**On a broader note,** considering the very high and high security risks to UN agency programme implementation in Haiti, the UNCT is required to enact the UN Programme Criticality Framework for interventions in Haiti. This means the UNCT has to regularly assess various types of UN agencies' programme activities versus existing security risks, and decide what activities should or should not be implemented in Haiti, while also taking into consideration limited security resources. When operating under very high and high security risks, only programme activities with very high (PC 1, e.g. life-saving) or high (PC 2) programme criticality are permitted (or activities directed by the UN Secretary-General), unless implemented by external parties and not UN personnel. In September 2022, the UNCT put all PC 2, PC 3 and PC 4 activities on hold (maintaining

only PC 1 activities) in Port-au-Prince, and put PC 3 and PC 4 activities on hold in the rest of the country (maintaining PC 1 and PC 2 activities), unless security risks for UN personnel were mitigated for the halted activities, for instance by only engaging external parties such as programme partners (with due care to security risks for such external parties). In June 2023, the United Nations Department for Safety and Security (UNDSS) endorsed resumption of PC 2 activities across the country. The UNCT also planned to complete a new programme criticality assessment by the end of August 2023.

UNCT decisions may have substantially restricted the spectrum of UN Women's programme activities (and delivery), as they normally do not fall into the PC 1 (e.g. life-saving) category and not many activities fall into the PC 2 (critical) category. Other activities, even if they remain under implementation by programme partners, may still not be monitored by UN Women personnel, which is a substantial restriction. At the same time, IAS understands that some activities continued by UN Women personnel may be in PC 3 or PC 4 categories and therefore not in line with the UN security risk appetite. The Country Office should ensure that its programming follows UNCT decisions.

See Recommendations 1 and 2 below, and the related Advisory Notes.

## **Observation 2: Need to finalize the Strategic Note and resource mobilization strategy for 2024–2027, and strengthen donor coordination and resource mobilization**

The Country Office's Strategic Note 2018–2021 was revised and extended until 2022 due to the country's security situation and the 2021 earthquake. Subsequently, the Strategic Note was extended until June 2023, as the new Strategic Note had not yet been developed, in part due to the recent change in Country Office leadership and limited personnel. The UNSDCF 2023–2027 was formally signed in April 2023 and most other UN agencies in Haiti have finalized their new strategic documents, aligned with the new UNSDCF. At the time of the audit, the UN Women Country Office had completed a road map for the new Strategic Note 2024–2027 and had held extensive consultations with stakeholders. The draft Strategic Note was reviewed by ACRO in

May–June 2023, and the Country Office expected its approval at headquarters around August 2023.

The Country Office had an interim Partnerships, Resource Mobilization and Communication Strategy for 2022–2023, which did not include resource mobilization targets (annual targets were included in RMS). Since November 2020, the Country Office has not prioritized tracking resource mobilization in the 'LEADS' system (the system also has issues that need to be addressed at the corporate level) or through other means. A new resource mobilization strategy was being developed as part of the new Strategic Note 2024–2027 and included resource mobilization targets.

Programme implementation without a clear and approved Strategic Note and a resource mobilization strategy, especially in a crisis context, may conflict with internal or external stakeholder expectations, and lead to more ad hoc and lower resource mobilization, and programme implementation challenges.

For the DRF, only 67 per cent of the resource mobilization target in RMS was achieved in 2021; the figure was 49 per cent in 2022 (calculations based on net mobilized budgets [excluding budget rephasals transferred to the next year]); or by 97 per cent and 78 per cent, respectively (calculations based on original mobilized budgets [ignoring budget rephasals]). Due to the country situation and additional requests for Core and Institutional Budget funds, OEEF resource mobilization targets in RMS were achieved by 116 per cent in 2021 and 104 per cent in 2022. Core and Institutional Budget together comprised 24 per cent of the Country Office's total budget in 2021 and 35 per cent in 2022, typically more than for other offices.

According to UN Women typology for Country Offices, the Country Office was of medium size but had mobilized Non-Core resources and its financial implementation was as for a small Country Office (see also Observation 3). At the same time, its personnel count corresponded to that of a large Country Office (see criteria in the Background section). This demonstrated a mismatch in the Country Office's structure, which needs to be addressed either through increased resource mobilization or potential future restriction of personnel to maintain the Country Office's cost-effectiveness and credibility with donors.

The Country Office had plans for further resource mobilization, including some new funding and further funding from existing donors. However, some donors could not confirm further funding, also due to project design and implementation challenges by Country Office (see Observations 5 and 6). In IAS' view, the Country Office should work closely with its current donors and also approach other donors working with the UN in Haiti but who have not recently funded UN Women projects.

IAS was advised that the gender-related donor working group meetings were not always held on a regular basis or with active participation. The Country Office should consider a closer approach or less formal and more practical leadership in this working group or in overall donor coordination on gender, seeking the participation of more strategic donors and participants' increased interest and contribution. Focus should be on strategic coordination of gender equality and the empowerment of women, by further mapping donors' strategic interests and proposing programme areas for discussion and potential funding. PPID also advised that the gender-related donor working group is a key mechanism to mobilize resources, while acknowledging less donor activity due to the security situation in Haiti and in the context of other major international crises. The Country Office could mobilize the working group more effectively, also by including partners from the UN system, for example the Office of the UN High Commissioner for Human Rights in relation to the sexual violence crisis.

### **Recommendation 1 (High):**

The Country Representative to finalize the Country Office's draft Strategic Note 2024–2027, while:

- (a) if required, seeking assistance from PPID and/or ACRO on integration of the UN Women Humanitarian Strategy 2022–2025 guidance in the Country Office's new Strategic Note and workplans, and deciding on UN Women's humanitarian mandate and role in Haiti;
- (b) continuously ensuring that the Country Office's programme and project activities follow the UNCT's Programme Criticality Assessment and do not exceed the UN security risk appetite (unless managed by programme partners and independently monitored by other external parties, with due care to security

considerations for the external parties); and

- (c) taking into account recommendations from the 2018–2021 Country Portfolio Evaluation and the stakeholder feedback provided during the audit for consideration in the Country Office's new Strategic Note, workplans and project design.

### **Recommendation 2 (High):**

The Country Representative to:

- (a) Finalize and implement the Country Office's resource mobilization strategy for 2024–2027, and monitor its effectiveness, using corporate systems and ensuring that the Country Office's resource mobilization justifies its typology and structure.
- (b) Enhance the Country Office's leadership in the gender-related donor working group, including mapping of its priorities.

### **Advisory notes:**

The Country Representative to develop the Country Office's communication strategy and partner focal point register.

The Country Representative to follow up with the UNCT on the application of Gender Equality markers for joint programmes.

See also Recommendation 9.

### **Observation 3: Need to maintain a reasonable number of programme activities and indicators for the new Strategic Note, which are more realistic to achieve in the difficult country context**

The Country Office's net Non-Core budget (excluding budget rephasals transferred to the next year) financial implementation rates were 93 per cent in 2021 and 65 per cent in 2022; and original Non-Core budget (ignoring budget rephasals) financial



implementation rates were 64 per cent and 40 per cent, respectively. Compared to other Offices, the Country Office's budget rephasals were significant and financial implementation rates were low. (In Quantum, no more budget rephasals will be made for Non-Core projects). In IAS' view, the low financial implementation was in part due to the aggravated country crisis and often unpredictable conditions leading to slowed programme implementation (including unliquidated advances due to delayed implementation or changes made by programme partners), as well as limited Country Office personnel and capacity during the audit period (with more personnel having joined by the time of the audit). The Country Office indicated that low financial implementation was also in part due to the UN Programme Criticality Framework enacted by UNCT, which meant that, since September 2022, part of UN Women's programme and project activities had to be put on hold (see Observation 1). For 2022, the Country Office reported only 'some progress' or 'no change' for most programme indicators in RMS.

In 2022, the Country Office's DRF in RMS included 12 Impact indicators, 47 Outcome indicators, 112 Output indicators and 129 workplan activities; while OEEF included 15 Strategic Plan Output indicators, 16 Strategic Note Output indicators and 28 workplan activities. In IAS' view, reporting on such a high number of indicators was an onerous task and demanded a lot of detailed data (while data availability decreased during the country crisis). The Country Office's reporting on DRF results and OEEF outputs in RMS included progress tags for some but not all results, where data was not available. As mentioned in Observations 5 and 6, the results frameworks of projects and partner agreements often did not sufficiently focus on project results but rather on activities. Therefore, the collection of results data was more difficult. Reporting on DRF activities in RMS included progress tags only for some indicators and reporting on OEEF activities did not include any progress tags. Some indicators did not have baselines or targets. Due to corporate adjustments of RMS templates for 2022, the reporting template also no longer included a field for result values to permit assessment of whether the right progress tags had been chosen. The corporate Strategic Planning Unit was developing new RMS indicator-level reports with expected completion in mid-2023. Reporting and quality assurance of results data in RMS will be also covered in an IAS meta-synthesis report on Regional Office audits.

#### Advisory note:

The Country Representative to ensure that DRF and OEEF for the new Strategic Note include a reasonable number of indicators (from UNSDCF and UN Women Strategic Plan), with baselines and targets where available, for which sufficient data may be obtained in the future, and the number of workplan activities is reasonable. Data collection and validation processes should be embedded in programme and project management, including a results indicator-based monitoring plan.

#### Observation 4: Need for innovative and diversified project monitoring approaches in the context of high security risks

The very high and high security risks seriously restricted movement on roads in various parts of the country, including on main national roads. This created serious barriers to project implementation and monitoring missions, resulting in limited reporting of some results or less assurance over some results reported, which often relied on data provided by programme partners that could not be easily verified. For some projects or in some field locations, monitoring missions did not take place for prolonged periods. In 2021, the Country Office's Women, Peace and Security and Humanitarian Action programme team had no monitoring missions, while the Ending Violence Against Women, Women's Economic Empowerment, and Climate Change and Disaster Reduction programme teams had very few missions. In 2022, the Country Office was able to undertake some joint monitoring missions with other UN agencies.

There were no easy solutions to project monitoring in the current country context; however, various stakeholders provided suggestions, based on which the Country Office may diversify, combine or triangulate its monitoring methods. For example:

- using more local flights and helicopter services, in consultation with UNDSS Haiti or the UN Women Security Team, where such flights pose less safety or security risks compared to travel by road, in combination with travel by road in armoured vehicles;



- requesting that personnel from larger UN agencies stationed close to UN Women project sites perform monitoring tasks. UNDP planned to open more sub-offices across the country and welcomed supporting UN Women in monitoring its projects. UNICEF was also in the process of opening one more sub-office and supported collaboration on the Harmonized Approach to Cash Transfers, as well as inter-agency assistance in project monitoring, and suggested discussing the matter in the UNCT M&E working group. UNFPA emphasized the mapping ('cartography') of services among UN agencies, and to use such mapping in inter-agency project monitoring (UNFPA also benefitted from other UN agencies in project monitoring);
- using third-party Non-Governmental Organizations or private (audit) firms stationed close to UN Women project sites, to perform monitoring tasks (this was already practiced in some areas by some donors and UNFPA);
- requesting that programme partners provide more visual and documentary evidence for project results;
- engaging or using mobile volunteers from larger UN agencies stationed close to UN Women project sites to triangulate project results data. For instance, UNICEF apparently used an extensive network of about 67,000 mobile volunteers in Haiti, usually young local people, to respond to UNICEF's mobile monitoring questionnaires; and
- triangulating project results data by contacting beneficiaries.

### **Recommendation 3 (Medium):**

The Country Representative to increasingly diversify, combine or triangulate project monitoring methods and, in particular, seek inter-agency project monitoring assistance through the UNCT M&E working group.

### **Observation 5: Project design should be strengthened**

*Need for better situation analysis and improved coordination and mapping of*

#### *interventions with other actors*

As mentioned in Observation 1, one stakeholder noted the need for better situation analysis during UN Women's project design and improved coordination and mapping of interventions and target groups with other UN agencies and actors, avoiding duplications and repetitions of interventions, not leading to changes in gender equality in the country. Reportedly, the Prisons Conditions Improvement project did not bring concrete results and, as with some earlier projects, recreated a static, non-sustainable database, which became obsolete after the project. According to the stakeholder, the Spotlight Initiative project in Haiti also lacked coordination with other actors and projects (e.g. the mapping of victim protection space and services) and did not bring substantial results, recreating the same hotlines as those created and funded by other projects. A Peacebuilding Fund project also had the 'same activities' and electronic tools as other projects, and did not achieve concrete results.

IAS understands that this feedback was mostly based on one stakeholder's negative experience with the earlier Prisons Conditions Improvement project, and the Country Office's project management capacity may have improved since then; however, this feedback also echoed feedback on other projects referred to above. IAS understands that the deteriorating situation and regression in the security and socio-economic stability in the country also adversely affected the impact and achievement of project results.

#### *Some project results frameworks could be better defined*

For some project results frameworks, indicators could be more specific, i.e. some indicators, baselines or targets were not defined. Some frameworks focused on the means of verification for project activities and outputs, but did not consistently specify expected results or outcomes, or the means of verification for outcomes and impact. As a result, data on outcomes and impact was not consistently gathered.

For some projects, e.g. the FADEKA project, the theory of change did not consider significant risks, such as the earlier COVID-19 pandemic and the security situation in the country. In practice, these risks prevented implementation of certain project activities, and the project results could not be achieved as expected.

These issues could be due to weak quality assurance during project design, which led

to some of the expected outcomes and impact not being achieved, and reports to donors focusing on project activities rather than outcomes and impact.

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

The Country Representative to ensure that:

- (a) Project activities are designed in coordination with other UN agencies and development actors, to avoid duplication and repetition of interventions.
- (b) Technical quality assurance by the M&E Team is undertaken during project design, so that project results frameworks sufficiently consider Results-Based Management (RBM) and the M&E strategy, including consistent definition of project impact and outcomes, and the means of verification for project outcomes (beyond the means of verification for project activities and outputs).
- (c) Exit or phase-out and sustainability strategies (see also Observation 6) are determined during project design and refined during project implementation for proper handover of projects.

#### **Observation 6: Project implementation and reporting need improvement**

##### *Project implementation issues and delayed reporting to donors*

Implementation of all projects sampled by IAS was generally delayed, primarily due to the aggravated security and socio-political situation in country, the 2021 earthquake and tropical storm, and the earlier COVID-19 pandemic, as well as the Country Office's high staff turnover and limited capacities during the audit period. These factors caused delay, revision or cancellation of various project activities, and also required no-cost extensions of several projects by donors. In the IAS survey, Country Office personnel suggested that the Country Office needed to improve project planning because the lack of planning had led to consistent project delays and all requests becoming 'urgent'.

Based on the Donor Agreement Management System (DAMS) dashboard, during

January 2021–June 2023, 39 narrative or financial reports to donors were submitted on time, 8 reports were submitted with delay and 1 report was overdue.

In addition, for the Prisons Conditions Improvement project, which ended in June 2022, the final narrative and financial reports have not been submitted to the donor for over a year (these delays were not tracked in the DAMS dashboard due to incorrect project status in DAMS). The interim narrative report for this project (February 2021) did not report clear results, which reportedly were not effectively coordinated with other UN agencies. It also reported some unconfirmed results, which were contested by external stakeholders. Reportedly, the Country Office had ineffective monitoring, lacked detailed follow-up at project sites and had not identified 'the lack of results' and duplication of interventions by several actors. This led to an only partial funding release for the project.

Project implementation and reporting delays may decrease donor confidence and impact future funding. In addition, no-cost extensions of projects still incur additional costs (e.g. personnel and other office costs) and reduce the project value for beneficiaries.

##### *Inconsistent project governance meetings*

Project documents normally require project governance and oversight by Project Steering Committees and, sometimes, Technical Coordination Committees or Community Project Committees, all involving relevant external counterparts.

For the IAS sampled Access to Justice project and Spotlight Initiative funded Women's Peace and Humanitarian Fund grants project, project governance meetings took place as required. For the other Spotlight Initiative project, no project governance meetings took place in 2020 and 2021. Its Technical Coordination Committee and Project Steering Committee both met in March 2022 (the only project governance meetings IAS observed for this important project). For the FADEKA project, a Project Steering Committee was envisaged but was never set up.

As a result, gaps in project governance did not permit external stakeholders, including donors, to contribute constructively to the strategic direction of projects, oversee their implementation and take timely decisions to address key risks and challenges.

*Lack of tools and processes to verify beneficiaries and measure their satisfaction with projects*

The sampled projects had clearly defined beneficiary selection and management criteria. However, the obstacles to project monitoring (see Observation 4) limited the programme teams' opportunities to visit and contact beneficiaries. Due to the security situation, IAS also could not physically meet with beneficiaries during the audit. IAS called a sample of beneficiaries by phone but could not reach any of them, resulting in an audit scope limitation.

However, various external stakeholders interviewed by IAS, as well as project evaluation reports, indicated that at least some beneficiaries and community leaders were satisfied with the sampled projects' activities, as observed in project focus group discussions with beneficiaries or from experiences shared by beneficiaries acting as 'change agents'.

At the same time, no real tools or processes (grievance mechanisms, criteria and validation by the M&E Team) were in place to obtain beneficiaries' feedback and measure their satisfaction. For example, the Spotlight Initiative project document did not elaborate much on beneficiary feedback (grievance) mechanisms. Partner agreements included references to obtaining feedback through regular monitoring field visits and communication activities using digital platforms. However, in practice, field visits were rare due to the security situation, and no other feedback collection mechanisms were in place. Some project evaluation reports also indicated that most beneficiaries, although benefitting from a project, were not aware what the project was that they benefitted from (especially for the Spotlight Initiative project), suggesting potential weaknesses in project communication to beneficiaries.

In IAS' view, substantial risks remained that the Country Office might not always reach the intended beneficiaries, or that they would not sustain the capacity and skills learned following project closure. Project interventions might therefore have limited transformative impact or value for money.

*Project exit and sustainability strategies may not be reliable*

All sampled project documents included project exit or phase-out strategies and sustainability considerations. Four of the sampled projects were operationally closed

at the time of the audit. Although they indicated how project results would be sustained, it was not clear how these actions would be carried out (no project post-implementation reviews had been conducted). Sustainability could be limited to knowledge transfers from training, workshops or conferences, which has limited impact in the long term.

For example, for the FADEKA project which ended in December 2022, due to security limitations the equipment that should have been delivered to beneficiaries remained in a warehouse at the time of the audit. For the Access to Justice project, computer equipment was delivered to prisons a year later (after the end of the project), due to customs closure and the supplier suffering from gang violence. In addition, although having approved the project, the Ministry of Justice had not provided project personnel with access to prison inmates, making it impossible to deliver project activities.

Projects would benefit from early determination of exit and sustainability strategies, refined during project implementation, if necessary, to mitigate emerging risks. Otherwise, beneficiaries may not be able to sustain project results without UN Women's assistance, and results may expire after project closure, limiting project impact and value for money.

See also Observation 10 and Recommendation 10 on improvements needed in project risk management.

### **Recommendation 5 (Medium):**

The Country Representative to ensure that:

- (a) Project outcomes are realigned with the changing country context, where necessary, during project implementation.
- (b) Planned project governance structures are established and maintained throughout the duration of projects, and involve donors and other key stakeholders in project governance and oversight.
- (c) Programmatic and financial implementation of projects, in terms of time, achievement of indicators and incurred expenditure is systematically

monitored by management; and project-related risks and issues are addressed in a timely manner.

(d) Reports to donors are submitted in a timely manner.

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

The Country Representative to ensure that projects have solid mechanisms around working with beneficiaries, including:

- (a) conducting a beneficiary needs assessment during the design of project activities, to ensure they are relevant and sustainable;
- (b) developing tools to measure beneficiaries' feedback (satisfaction) during project design, in accordance with Accountability to Affected Populations principles; and
- (c) measuring beneficiaries' satisfaction against clear criteria, validated by the M&E Team during project monitoring.

### **Advisory notes:**

The Country Representative to ensure that all relevant project personnel are trained on RBM and the project cycle; instilling a culture of timely planning for project and operational tasks to prevent delays; and ensure proper documentation and handover of project records to prevent loss of institutional memory.

The Country Representative to follow up on the delayed final reports for the Prisons Conditions Improvement project and address any outstanding issues.

## **Observation 7: Areas to improve in programme partner management**

*The implementation modality did not always match programme partner capacity*

All sampled programme partners were selected through a competitive process (except

one partner pre-selected by a donor), and risk-based capacity assessments were also performed. For two partners, the capacity assessments indicated a 'significant' risk level and required payment modality on an expense reimbursement basis rather than cash advances. However, the assessment recommendations were not followed and cash advances were also made to these partners. This implies higher than tolerated fiduciary risks for these partners. According to the Country Office, one of the partners performed well during project implementation and was re-selected for the next project phase. According to policy, payment modalities can be adjusted if programme partners perform well – based on feedback from beneficiaries, validated by the M&E Team.

In the IAS survey, Country Office personnel also indicated that programme partner management was the Country Office's 'greatest area requiring improvement', suggesting the following areas for improvement: reviewing the partners' project intervention choices and strengthening partner capacity (M&E, reporting, fraud prevention and beneficiary protection) and monitoring. For example, if a partner was selected in Port-au-Prince to carry out a project in the South, this choice could 'lead to project failure'.

### *Insufficient monitoring of PGAMS updates*

Not all partner progress reports or FACE forms were uploaded in PGAMS. At the time of the audit, 18 submissions had to be finalized, 13 amendments were to be finalized and 38 partner agreements had to be closed.

It is therefore unlikely that PGAMS was used to systematically follow up on partner agreements. Inaccurate due dates or incomplete milestones in the system may lead to incorrect management decisions relying on inaccurate data.

### *Late reviews of programme partner reports and FACE forms*

The country context and partner capacity issues often led to late submissions of partner progress reports and FACE forms. IAS observed 14 FACE forms that were submitted on time, 29 that were submitted late ranging from days to months, and 11 for which IAS could not determine the timeliness of submission (5 did not show reporting periods, 5 were not approved by the Country Office Operations Team and 1 was approved without an approval date). Due to lower Country Office capacity earlier

in the audit period, it also took a long time (sometimes months) for the Country Office to review the FACE forms received, provide feedback or issue a new payment to a partner. Some of the FACE forms that had apparently been cleared did not include signatures of project managers or the Country Representative, as required. These delays and gaps in reviews contributed to lesser assurance over project delivery; delays in project completion and reporting to donors; and long outstanding receivables in UN Women financial statements.

IAS stresses that it did not extensively review supporting documents for the expenditure reported in FACE forms. However, it reviewed available partner audit reports for selected partners during the audit period. All reviewed reports provided an unmodified audit opinion and reported no or minimal financial findings.

#### *Weak reporting of outcomes and impact in programme partner progress reports*

Several programme partners' progress reports often lacked information on project outcomes and impact, and focused on activities undertaken. Expected outcomes and impact were generally not foreseen in partner agreements. As a result, the Country Office's reports to donors often did not have sufficient data on outcomes and impact, and were therefore less likely to be achieved.

#### *No reviews of programme partner performance*

The Country Office did not review programme partners' performance, e.g. on an annual basis or at the end of partner agreements. In November 2022, the Programme Support Management Unit along with IAS provided a dedicated training session to the Country Office on programme partner performance reviews (form), and handling of potential misconduct allegations related to programme partners. However, in any case, the Country Office took measures not to reconvene partners with poor performance.

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

The Country Representative to strengthen the Country Office's management of programme partners, including clarity in accountability for compliance with the policy on partner selection, capacity assessments, quality assurance of partner

agreements (including workplans, budgets and results frameworks), monitoring, narrative and financial reporting, performance evaluation and use of PGAMS.

### **Advisory note:**

Specifically, the Country Representative to ensure that:

- (a) programme partner capacity assessments are risk-based and relate to respective payment modalities. If a partner demonstrates lower or higher capacity during project implementation than initially assessed, its capacity assessment and payment modalities are revisited accordingly;
- (b) quality assurance of partner agreements is undertaken by the M&E Team, including results frameworks with the possible level of reporting required on project outcomes and impact, with clear means of verification. The Country Office should provide guidance to partners on how to report on project outcomes and impact, beyond activity-based reporting;
- (c) where necessary, partner workplans are adjusted in line with reality, based on partner capacity and delays recorded;
- (d) all critical milestones and documents in the partner management cycle are captured in PGAMS to enhance partner management, tracking of deadlines and submission of partner progress reports and FACE forms;
- (e) a quality review of partner progress reports and FACE forms is prioritized, so that partners can continue with the timely implementation of project activities; and
- (f) partners' performance is assessed at the end of partner agreements, and such assessments are used in future decisions on their engagement.

## B. Governance, risk management and internal controls

The Country Office's total original budgets (year-end rephasals are not excluded from budget totals) were US\$ 8.8 million in 2021 and US\$ 5.9 million in 2022. In July 2023, the Country Office employed 10 staff and 23 personnel on other contracts, and was also supported by one to two personnel from ACRO.

IAS assessed that, overall, the Country Office's internal control system (delegation of authority and internal control frameworks) pre-Quantum<sup>7</sup> was satisfactory. Some improvement was required of its internal governance, organizational structure and resources, control environment and fraud prevention, data and knowledge management (see Section A Observation 7 on gaps in PGAMS, and Section C Observations 13, 14 and 16 on missing supporting documents) and follow-up on previous oversight recommendations. The Country Office's risk management required major improvement.

Headquarters and ACRO should continue to closely oversee and support the Country Office in its challenging operating environment.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 8: Strengthening the Country Office structure, capacity and work environment

During audit period, the Country Office improved its organizational structure (covering relevant thematic and operational areas) through new recruitments and updated reporting lines. The Country Office recovered Direct Project Costs regularly from Non-Core projects to cover cross-cutting functions and costs, including multi-funding of some personnel positions. It also received corporate and regional support to respond to its challenging operating context.

In 2021 and 2022, after the country crisis escalated, 'Haiti situation room' meetings were more regularly held with senior management and various teams from headquarters, ACRO and the Country Office, to discuss the emerging needs of the country and the Country Office's priorities. PPID provided the secretariat of the meetings and also chaired a dedicated Crisis Response Task Team, active in 2022 and 2023. Key priorities highlighted by the Country Representative, which are relevant for further strengthening of the Country Office's structure and responding to its increasing humanitarian mandate (also according to its new draft Strategic Note), were addressed

as follows:

- a P4 Deputy Representative position was established during the audit and filled in August 2023, using additional Core funds allocated to the Americas and the Caribbean region. The Regional Director advocated for and sought Institutional Budget funds for this position, considering the challenging operating environment in Haiti. PPID also advised that all Offices serving crisis countries may need a Deputy Representative position;
- a P3 Humanitarian Officer position was being established, using corporate and regional Non-Core funds;
- a temporary P3 Security Officer position was being established, using additional Core funds (for one year) allocated to the Country Office. UNDSS Haiti and the UN Women headquarters Security Team advocated for an international Security Officer in Haiti, who could also participate in senior UNCT security decisions. The Country Office also employed a SB3 Security Associate (service contractor) who separated in March 2023, before a new Security Associate joined in July 2023;
- the Country Office awaited delivery of two armoured cars (one funded from funds identified by the headquarters Security Team and one potentially funded from Country Office projects), expected in late 2023. Delivery of the cars took a long time

<sup>7</sup> Corporate internal controls in Quantum partially remained under development at the time of the audit.



due to the lack of commodities in Haiti, complex logistics and the security situation.

In the meantime, the Country Office leased armoured cars when required.

PPID also emphasized several external (experts provided by donors) and internal (from Rapid Response Deployment Roster) surge deployments to the Country Office between 2021 and 2023 (including Gender and Humanitarian, as well as Communications in Emergencies Specialists), as well as corporate funding and support provided in other areas.

Some corporate stakeholders advised that ‘situation rooms’ facilitate information exchange but lack decision-making authority. IAS noted that the ‘Haiti situation rooms’ had discussed the issues more than a year ago, but it had taken a long time to identify the required resources for some of the key priorities, and relevant posts were still being established at the time of the audit. In IAS’ view, UN Women needs to enhance corporate decision-making mechanisms for emergency contexts. PPID also agreed that corporate budget allocations take time to be approved; therefore, it has advocated for a corporate Emergency Response Funding Mechanism (expected in near future), so that some funding for crisis responses can be approved by PPID. Such a mechanism would not substitute corporate approval of fixed-term staff positions. An Emergency Response Funding Mechanism is also essential in the context of UN Women’s new membership (at the global level) of the ‘Inter-Agency Standing Committee to strengthen humanitarian assistance’ and the Committee’s expectations for UN agencies (including UN Women) to respond to the scale-up of humanitarian interventions declared in Haiti and other countries.

ACRO also advised that it had provided support to the Haiti Country Office from its regional Core funds envelope. However, such funds became insufficient after the crisis escalated in Haiti, requiring more corporate funds and the presence of more international professionals in the country to ‘release pressure from national personnel’ whose family lives were more affected by the crisis. ACRO suggested that the Country Office could also be supported by an international Operations Manager (UN Women has international Operations Manager or Operations Analyst positions in 13 other Country or Multi-Country Offices, particularly in conflict or high-priority countries). IAS generally supports an increase of international personnel in the Haiti Country Office, but it should happen in the context of greater Non-Core resource mobilization, which was only slowly

increasing at the time of the audit.

As already mentioned in Observation 2, there was a mismatch between the Country Office’s current typology (medium-size Country Office), its current Non-Core resources mobilization and financial implementation (small Country Office), and its current personnel count (large Country Office). This needs to be addressed either through increased resource mobilization or potential future restriction of personnel to maintain the Country Office’s cost-effectiveness and credibility with donors. However, PPID advised that UN Women typologies for Offices serving crisis countries need to be reviewed, as such Offices may need additional staffing.

IAS notes that the Country Office’s draft Strategic Note 2024–2027 predicted a renewed organizational structure (‘functional map’), consisting of a Leadership Team, Strategic Unit (covering planning and M&E, communication, advocacy and knowledge management, coordination, resource mobilization and partnerships), Programme Section (covering overall programme management including quality assurance and reporting, Peace and Development Unit and Humanitarian Action Unit), Operations Service Centre (covering overall operations management, Humanitarian Action Operations Support Unit, Finance Unit and Administration Unit) and a Security Office. In IAS’ view, to implement and justify such a structure, the Country Office needs to increase its resource mobilization and may also need to fill the new priority positions mentioned earlier.

In the IAS survey, Country Office personnel also indicated the need to identify issues and increase capacity in the Country Office’s HR and procurement support (where, reportedly, consistent delays persist); increase the pool for recruitment panels to not repeatedly use the same personnel; and increase the Country Office’s M&E capacity. IAS invites the Country Representative to assess these areas but notes that additional personnel were hired in these areas during the audit period.

Survey respondents also provided various suggestions for improving the Country Office’s work by:

- increasing collaboration among teams, ‘sharing failures’ as lessons learned, limiting reinventions by each team, ‘doing less but doing better’ rather than engaging in too many activities, and improving internal and external communication;

- sharing more information among projects, and among thematic and operations teams, about operational and security procedures, emergency operations, communication and advocacy, UN coordination and resource mobilization;
- including UN Women personnel in UNCT and United Nations Integrated Office in Haiti information sharing lists (except for confidential information);
- providing training on Quantum (planned by ACRO) and increasing other training opportunities;
- improving personnel development and career advancement opportunities; and
- considering the Country Office reorganization as proposed in the staff retreat.

See Recommendations 8 and 9.

### **Observation 9: Need to endeavour to support national personnel in view of deteriorating security and living conditions, and local currency devaluation**

Considering the high inflation and currency devaluation in Haiti, resulting in fast devaluation of national personnel salary scales, which are set in local currency by the International Civil Service Commission (ICSC), as well as deteriorating security and living conditions, which may require home improvements (security and access to electricity), the UNCT took the following actions to support national personnel:

- UNCT held discussions with ICSC and the UN Secretariat, seeking to convert national staff salary scales from local currency to US\$, considering that personnel budgets in UN agencies are also set in US\$. However, the proposal was not supported by ICSC as it was not in line with its practice for national staff salary scales. It supported an interim national staff salary survey in 2022 and a comprehensive survey in 2023;
- considering that ICSC did not agree to stabilize national staff salaries in the short term, multiple UN agencies made a one-time US\$ 1,000 ex-gratia payment to

national staff. UN Women was seeking resources and approval through HR and Budget at headquarters for such payments;

- since October 2022, danger pay was paid to all staff and service contractors in the country (also in UN Women);
- as part of Business Continuity Planning and since the COVID-19 pandemic, basic solar panels (for use of a laptop and a phone) and internet data plans were provided to essential personnel to assist working from home (also in UN Women);
- UNDSS and other UN agencies offered psychosocial support from stress counsellors (accessible to all UN agencies and also co-funded by UN Women);
- one additional 'mental health' holiday per month was provided to national personnel (who do not benefit from rest and recuperation leave); and
- salary advances were provided, where required, for example for residential security improvements (also in UN Women).

Corporate emergency responses in crisis countries will be covered in an IAS meta-synthesis report.

### **Recommendation 8 (Medium):**

The Regional Director, ACRO, in consultation with the Strategy, Planning, Resources, Effectiveness Division, HR Division, Security Team and Haiti Country Office, to prepare a proposal for eventual endorsement by the Executive Leadership Team to:

- Respond to any outstanding essential staffing needs in the Haiti Country Office in its crisis operating context, while ensuring that this is aligned with its typology, new Strategic Note and resource mobilization trends; other Country Offices operating in a crisis context; and considering the most appropriate funding sources (primarily regular or additional resources already allocated to ACRO, Non-Core funds, including Direct Project Cost recovery or, where ultimately necessary, requesting other corporate Institutional Budget or Core funds).
- Support the Haiti Country Office's national personnel in line with UNCT practice in Haiti, establishing a measure to stabilize salary levels in US\$ (as salary



adjustments or ex-gratia payments), in line with UN Women Financial Regulations and Rules.

### **Recommendation 9 (Medium):**

The Country Representative to:

- (a) Continue strengthening the Country Office's organizational structure, in line with its typology, new Strategic Note 2024–2027 and resource mobilization trends; and consider strengthening particular teams, as suggested by the audit and IAS survey. In doing so, the most appropriate funding sources should be considered, e.g. corporate resources where provided, own resource mobilization (see Recommendation 2) and Direct Project Cost recovery from Non-Core projects, ensuring that project budgets negotiated with donors (after Project Appraisal Committee review) continuously foresee sufficient but reasonable funds that contribute to the Country Office's cross-cutting support functions and allow for the establishment of more competitive staff contracts, where possible.
- (b) Consider personnel's suggestions in the IAS survey on the Country Office's future work, e.g. strengthening work processes, information sharing, collaboration between teams, and training and personnel development opportunities.

### **Observation 10: Embedding risk management in programme, project and operational management**

The Country Office held a risk assessment workshop during preparation of its annual workplan and submitted a risk register with its annual workplan, including three 'contextual' and four 'fiduciary & safeguarding' risks (fraud risks) with risk response and monitoring plans. However, the register did not include some significant risks identified by the audit related to resource mobilization, programme and project management (including monitoring and programme partner management) organizational structure and HR management, procurement, travel and asset management, ICT and records management. In the Enterprise Risk Management system, the Country Office had also included 15 various risks 'pending approval' and 9 risks in 'draft' stage, therefore not

finalized. The Country Office did not have a regular process to follow up risk monitoring plans.

The Country Office had performed risk assessments for all the IAS sampled projects, with risk registers included in project documents. However, there was no evidence that these registers were regularly reviewed and risk monitoring plans followed up.

IAS understands that the risk management process may have not been prioritized in the Country Office, possibly due to staffing or language issues, and was considered more a compliance exercise than an enabler of stronger programme and operational management. IAS notes that corporate mechanisms also may not have been effective in addressing risks and already materialized issues in crisis countries.

Corporate risk management in crisis countries will be covered in an IAS meta-synthesis report.

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

The Country Representative to finalize or update the Country Office's risk register and institute more systematic follow-up of Country Office and project risk registers, using them as programme and operational decision-making tools.

The Country Office's risk register should also take into account UN 'programme criticality' levels in Haiti versus existing security risks to inform whether human and financial resources are permitted to operate in UN Women programmes versus the UN security risk appetite (see Observation 1).

### **Observation 11: Strengthening fraud prevention and the ethical environment**

The Country Office had strengthened its control and work environment, as evidenced by various internal controls, work practices and the generally positive IAS survey results, which also acknowledged the Country Office's management style and support to personnel.

Country Office management demonstrated a fraud alert attitude towards the Country

Office's programme and work. However, the Country Office had not recently tracked personnel's compliance with mandatory training, including fraud and ethics-related training. Some newly recruited personnel had yet to complete these training courses. According to the IAS survey, 39 per cent of respondents had not received the related mandatory training. Seventy-two per cent of respondents indicated that fraud risks were not regularly discussed in the Country Office; and 33 per cent did not know about their obligation to report potential misconduct, did not know where to report it, or were not comfortable in reporting it. Consequently, the Country Office could be more exposed to and not sufficiently mitigating potential fraud risks.

### **Recommendation 11 (Medium):**

The Country Representative to:

- (a) Ensure regular follow-up of compliance with mandatory training (including online training on ethics and fraud prevention, in-person refresher training on fraud prevention and the annual Leadership Dialogue).
- (b) Arrange more frequent discussion of potential fraud risks and prevention mechanisms, applying them in work by individual teams.

### **Observation 12: Need for systematic follow-up and sustained implementation of audit and evaluation recommendations**

The 2019 IAS risk assessment of the Country Office reported 27 advisory agreed actions and several compliance issues and opportunities for improvement. At the time of this audit in 2023, 18 agreed actions and 2 compliance issues remained open in the IAS Teammate portal. The Country Office had not updated the status of these actions in the

portal since 2020 and had not prioritized their implementation. Therefore, various risks reported by IAS may not have been effectively mitigated. IAS reviewed the outstanding actions and assessed that **nine agreed actions and two compliance issues could be considered implemented or no longer applicable**, but **nine agreed actions remained fully or partially relevant**. IAS closed all actions in Teammate but reported the outstanding issues and new recommendations and advisory notes in this audit report.

In addition, of the 18 programme partner audit reports during the current audit period, relevant audit findings, recommendations and action plans for four programme partners (FADEKA project and Spotlight Initiative funded Women's Peace and Humanitarian Fund grants project) were not uploaded in the corporate partners audits portal. In addition, for one partner (Haiti Relief Donations project), the audit report had not been uploaded in the portal. Therefore, follow-up on these partner audits could not be assured.

In February 2022, the 2018–2021 Country Portfolio Evaluation was uploaded in the 'GATE' portal. However, as at the time of this audit, no status updates on the evaluation recommendations had been reported in the portal. Evaluation reports for the FADEKA and Spotlight Initiative projects, and related recommendation action plans, had also not been uploaded in the portal. Therefore, any progress on the Country Portfolio Evaluation and related project evaluation recommendations was not entirely clear.

### **Recommendation 12 (Medium):**

The Country Representative to establish a mechanism and assign responsibilities for regular follow-up and sustained implementation of relevant audit, evaluation or other oversight recommendations, including the timely upload and recording of status updates in corporate systems.

## C. Operations

The Country Office's expenditure (in Atlas) totalled US\$ 5.5 million in 2021 and US\$ 4.4 million in 2022. According to Atlas, in 2021–2022, the Country Office processed 152 procurement-related purchase orders totalling US\$ 1.6 million (79 purchase orders below US\$ 5,000 and totalling US\$ 140,000, 67 purchase orders between US\$ 5,000 and US\$ 50,000 and totalling US\$ 976,000, and six purchase orders above US\$ 50,000 and totalling US\$ 533,000), 40 purchase orders for individual consultants totalling US\$ 1.0 million and travel-related expenditure totalling US\$ 0.3 million. In July 2023, the Country Office had eight core operations personnel and four drivers, supporting 21 management and programme personnel.

IAS assessed that, overall, the Country Office's HR, financial and asset management required some improvement. Procurement (including fuel purchases), ICT, travel, and safety and security management required major improvement. IAS did not rate the Country Office's participation in UNCT Business Operations Strategy (BOS), considering that it had not yet been finalized. IAS advises the Country Representative to continue UN Women's participation in finalizing and implementing UNCT BOS.

## KEY OBSERVATIONS AND CONCLUSIONS

### Observation 13: Addressing gaps in HR management

Based on audit sample testing, the Country Office's recruitment of national personnel was generally well documented and competitive. However, in IAS' view, two of the nine reviewed vacancy notices seemed to be overly specific, possibly restricting some potential candidates. The files for multiple reviewed recruitments provided limited assurance as to whether all candidates were equally considered during the longlisting phase (some files suggested that some candidates' applications were possibly not reviewed). The subsequent steps in the recruitment process appeared thoroughly documented and competitive. The Country Office stated that its selection process was objective and merit-based. It also indicated that most of the recruitments IAS reviewed took place during an earlier period when it had insufficient personnel in the Operations Team.

Based on audit sample testing, most consultant selection processes were generally well documented and competitive. However, for two of the eight reviewed selection processes, the candidates' evaluation form could not be found (while other steps in the recruitment process appeared well documented). In one recruitment, only one candidate was considered.

As mentioned in Observation 11, the Country Office had not recently tracked personnel's compliance with mandatory training and some new personnel also needed to complete the training. The Country Office did not have a learning and development plan; and, as a result, some personnel may not have acquired necessary skills.

The Country Office also did not track compliance with personnel performance management requirements (setting performance goals and assessing performance) but stated that these were generally followed. Gaps in performance management may lead to performance-related risks, limiting management's ability to address potential poor performance.

### Recommendation 13 (Medium):

The Country Representative to:

- (a) Ensure equal opportunity in personnel and consultant selection processes (vacancy notices, candidate longlisting and evaluation).
- (b) Develop a learning and development plan by relevant training areas, track its completion and update it on an annual basis.
- (c) Regularly track compliance with personnel performance management requirements.

See also Recommendation 11.

#### Observation 14: Need to use corporate procurement system and improve procurement documentation

The Country Office had not used UN Women's e-Procurement system (mandatory from April 2020 to December 2022 for regular procurements above US\$ 5,000) or the equivalent vendor solicitation module in Quantum (mandatory from 2023 subject to training received). This could have adversely affected the integrity or confidentiality of procurements. The Country Office had not requested waivers from the Procurement Team at headquarters for not using either of the systems, explaining that it had not used the e-Procurement system due to changes in operations personnel at the time or their insufficient training (headquarters Procurement Team indicated that some of the personnel had received training on the system). Following the audit, multiple personnel received Quantum training, including on the vendor solicitation module.

The Country Office prepared annual procurement plans; however, they were not always exhaustive compared to its overall procurements. The 2021 plan included estimated procurements for only US\$ 369,000; the 2022 plan for only US\$ 62,000; while the 2023 plan value (as of April 2023) increased to US\$ 1.1 million. In August 2023, in its corporate communication, the Procurement Team at headquarters also indicated that the Haiti Country Office needed to improve its procurement planning.

Based on audit sample testing, most Country Office procurement was generally well documented and competitive or, where applicable, was based on Long-Term Agreements (LTAs). However, for one procurement (US\$ 83,003), most of the procurement documents could not be found, while in another (US\$ 24,213) the vendor bids were missing (other documents were available). These instances were possibly due to misfiling. For one direct procurement (US\$ 13,968), a micro-purchasing form was incorrectly used instead of a direct contract justification due to oversight. One micro-purchase (US\$ 4,572) was based on an LTA but the LTA did not foresee the prices for some of the procured goods; therefore, it was not clear if the prices charged were competitive or reasonable.

#### Recommendation 14 (Medium):

The Country Representative to ensure:

- (a) Systematic use of the Quantum procurement portal for all procurement transactions, as mandated by policy, including for procurement planning (to inform the Country Office's expected procurement values, strategy and methods in a timely manner) and vendor solicitation (if necessary, seeking support from the Procurement Team at headquarters, ACRO or other UN agencies using Quantum).
- (b) Complete and transparent records of competitive procurement.
- (c) Where necessary, use of corporate Virtual Procurement Hub services, based on Direct Project Cost recovery or other arrangements.

#### Observation 15: Need for a transparent vehicle fuel consumption monitoring mechanism

The Country Office did not have a satisfactory vehicle fuel consumption monitoring mechanism. Most fuel was refilled by drivers using fuel cards pre-purchased by the Country Office from a vendor under an LTA. The Country Office maintained a monthly fuel purchase register that included purchase receipts from drivers, indicating total purchase value but rarely the purchase price or volume (while considering significant fuel price changes over time due to inflation). The cars, drivers or odometer readings for each refill were rarely indicated in the register; therefore, it could not be used to clearly monitor fuel distribution or consumption by each car. Furthermore, no periodic fuel consumption analysis was carried out by the Operations Team for any of the cars. The Country Office's fuel purchase expenses were significant in IAS' view (US\$ 61,574 in 2021–2022 or US\$ 2,566 per month), considering the part-time, working from home arrangements during the audit period. There was limited assurance that all fuel was used economically and that no fuel was misused.

### **Recommendation 15 (Medium):**

The Country Representative to strengthen vehicle fuel purchase records and perform periodic fuel consumption monitoring.

### **Observation 16: Need for continuous budget monitoring and strengthening financial management**

The Country Office ensured systematic budget monitoring using Atlas data available until 2022. It attempted to monitor its budgets in 2023 using Quantum data, but IAS did not see the reports or tools used by the Country Office. It should be noted that corporate Quantum reports remained under development at the time of the audit mission in April 2023.

Based on audit sample testing, payment records were generally well documented and petty cash was managed according to policy (no petty cash was used in 2023). However, IAS noted potential gaps in supporting documents obtained for several programme advances disbursed through a third-party financial agent. For advances totalling US\$ 21,331 and paid in October 2021, supporting documents were obtained for only US\$ 16,371. For an advance totalling US\$ 11,620 and paid in November 2022, no supporting documents were obtained. The Country Office explained that these advances related to support provided to Civil Society Organizations (CSOs) to celebrate '16 days of activism against gender-based violence', for which no financial reports were required from the CSOs. However, in IAS' view, payment records shared with IAS neither provided proof that these amounts were actually disbursed in full to the CSOs (or their personnel or workshop participants). These transactions should be repeatedly reviewed by ACRO and any necessary actions should be taken to ensure that disbursed funds were entirely accounted for.

IAS also noted that purchase orders, vouchers and travel claims for disbursements to the Country Representative were usually approved by Country Office staff rather than by ACRO. Such approvals were not within the delegated authority of the Country Office.

### **Advisory notes:**

The Regional Operations Manager to review the transactions referred to above, for which supporting documents for US\$ 4,960 and US\$ 11,620 are potentially missing, and take necessary actions to ensure that disbursed funds are entirely accounted for (obtaining justifications or recovering funds for unjustified disbursements).

The Country Representative to:

- (a) Maintain budget monitoring records using budget monitoring tools in Quantum, once available, or through alternative means.
- (b) Strengthen financial management, ensuring that all transactions are fully justified and transactions for commitments or disbursements to the Country Representative are approved by ACRO.

### **Observation 17: Strengthening ICT management**

A local ICT Associate, who joined in April 2021, was responsible for ICT management in the Country Office, with support from the Information Systems and Telecommunications (IST) Team at headquarters or ACRO, if required.

Prior to the audit, the IST Team at headquarters had rated the Country Office as non-compliant with corporate ICT security requirements (with a medium rating or 61 per cent compliant). IST indicated that some newly purchased ICT devices (e.g. laptops) were not recorded in IST's corporate systems on a timely basis to ensure corporate ICT security services and updates to these devices, and that some old devices had not promptly been retired from the systems. This could have exposed some ICT devices to mismanagement and data to ICT security risks. Ensuring local compliance with corporate ICT security requirements was particularly important because the Country Office was itself responsible for ICT security as it was not co-located with any other UN agency and did not receive their ICT services. The Country Office stated that some updates to IST's corporate systems were made shortly before the audit and that the Country Office would discuss any further necessary steps with IST.

See also Observation 19.

### **Recommendation 16 (Medium):**

The Country Representative to hold its ICT personnel accountable for ensuring that corporate ICT security requirements are continuously met (in accordance with the corporate ICT security compliance checklist), in consultation with IST or ACRO where necessary; and that its ICT personnel regularly participate in IST global or regional meetings on ICT management and security.

### **Observation 18: Strengthening travel management**

Overall, based on audit sample testing, travel transactions processed by the Country Office were properly authorized and well documented. In one case observed, the Country Representative's travel claim (with travel extension) was not approved by ACRO. In a few cases of missions by multiple personnel, jointly submitted mission reports did not indicate on whose behalf they were submitted (it was not clear if every traveller had a mission report). For one detail assignment travel to the Haiti Country Office (approved by another Office), the traveller was overpaid US\$ 246 in terminal allowances. Such instances were due to occasional oversights in the review and approval of travel transactions, and could result in some unauthorized travel expenses.

The local travel agent, which was used based on an LTA with another UN agency, did not provide multiple comparable quotes for each requested travel, as required by policy. Therefore, there was no assurance that the most economical and direct itinerary was selected for each travel.

In all cases reviewed by IAS, the tickets were not purchased at least 15 days prior to travel, as required by policy, but were purchased as late as 7, 6, 3 or even 2 days before travel, resulting in expensive tickets (in one case, a single regional ticket cost US\$ 13,078). The Country Office indicated that this was mostly due to late planning by travellers or visa issuance delays by consulates. However, IAS noted that, in some cases, a travel invitation was provided as early as two months before travel, while the ticket was purchased only a few days before. Business class tickets were purchased for some travels for training or detail assignment, which are not authorized by policy.

### **Recommendation 17 (Medium):**

The Country Representative to comply with the Duty Travel Policy ensuring that:

- (a) the UNAll portal and Quantum travel portal are used for all travel transactions;
- (b) in coordination with the Regional Procurement Specialist, the best way to procure travel services is determined, e.g. either through a global arrangement using the corporate Virtual Travel Services or through regional or local arrangements;
- (c) travel planning is conducted on a timely basis and tickets are purchased well in advance, as mandated by policy;
- (d) comparable ticket quotes are documented for each travel (the Country Office may use various authorized travel agents for competitive pricing, if required);
- (e) travel authorizations and expenses (e.g. travel class, terminal allowances etc.) comply with policy; and
- (f) jointly submitted mission reports indicate relevant travellers.

### **Advisory note:**

The Regional Operations Manager to review the two travel transactions referred to above (unauthorized travel extension and overpayment of terminal allowances) and rectify them accordingly through appropriate authorizations, justifications or recovery of any overpayments.

### **Observation 19: Strengthening asset management**

The Country Office updated its 'capital assets' records in Atlas and also maintained separate inventories for all ICT assets and office cars. It performed asset verifications every six months. However, no inventory was maintained for medium value 'non-capital assets' such as furniture.

Inventory (custodianship) of ICT assets was not up to date for some assets. A significant number of outdated ICT assets and three outdated office cars had not been retired (disposed of), while at least two stolen laptops and one stolen office car had not been



written off in accordance with policy. Therefore, there was limited assurance about the actual status of some assets. Outdated assets also occupied office space and may have incurred additional transportation costs during the move of office premises in 2022.

It should be noted that IAS did not perform a physical asset verification due to sudden security restrictions during the audit mission.

The Country Office did not maintain any inventory for assets purchased by or transferred to programme partners (prior to project closure). In 2021–2022, the purchase of equipment and furniture by partners totalled US\$ 201,934. Therefore, there was limited assurance about the assets held by partners and increased risks of theft or loss of such assets.

### **Recommendation 18 (Medium):**

The Country Representative to:

- (a) Ensure future updates in Quantum, through requests in the Global Service Tracker to the Facilities Team at headquarters for ‘capital assets’, and through the Country Office’s own updates for medium-value and attractive ‘non-capital assets’.
- (b) Update asset custodianship in inventory records.
- (c) Plan the disposal of outdated office assets in accordance with policy.
- (d) Write off stolen office assets in accordance with policy.
- (e) Maintain an inventory of assets purchased by or transferred to programme partners, and retiring of such assets after project closures.

### **Observation 20: Strengthening safety and security management**

Security risks in Haiti varied between ‘very high’ and ‘high’, depending on mitigation measures, with the largest security risks due to frequent gang violence and kidnappings, impacting all UN personnel movement in Port-au-Prince and across the country, as well as programme implementation. Reportedly, several UN Women personnel and their families had suffered from gang violence during the audit period. Other crime, civil

unrest and natural hazards (e.g. possible earthquakes and tropical storms) were among other significant security and safety risks.

The UN Women Regional Security Specialist undertook occasional missions to Haiti. In late 2021 and early 2022, the Country Office was assisted by an international security consultant assigned by the Security Team at headquarters. The Country Office also employed a SB3 Security Associate (service contractor) who separated in March 2023, before a new Security Associate joined in July 2023. As mentioned in Observation 8, a temporary P3 Security Officer position was also being established after the audit.

In 2022, in the corporate Security and Safety Compliance Survey, the Country Office self-assessed its compliance at 95 per cent for the Port-au-Prince office and 100 per cent for the Les Cayes office. However, IAS noted that compliance was not actually achieved in some areas, e.g. completion of mandatory training including BSAFE and SSAFE (as a result some personnel may not have acquired necessary skills and may be exposed to increased safety and security risks) or compliance with Business Continuity and Crisis Management (BCCM) requirements. IAS noted that the Country Office had a network of security wardens and communication protocols, and had a BCCM Plan; however, it was not up to date. According to UN Women’s BCCM application (BCCMA), the Country Office’s compliance was low. Of the five required business continuity protocols in BCCMA, all remained in draft (i.e. were not tested or activated). Consequently, the Country Office was not fully prepared for BCCM protocols, although the likelihood of such incidents was high.

In mid-2022, the Country Office moved to new premises in Port-au-Prince, which were previously assessed by UNDSS Haiti and the UN Women Security Team at headquarters, providing recommendations for improvement. The Country Office undertook improvement works to implement these recommendations; however, UNDSS Haiti had not undertaken a follow-up assessment to assess whether the recommendations had been implemented.

The Country Representative periodically attended UNCT Security Management Team meetings. All UN agency Heads in Haiti were required to take daily decisions on security of personnel movements, including from home to the office (or alternatively work from home), and therefore required a Security Officer to advise them.

In the IAS survey, Country Office personnel suggested that the Country Office should mitigate the security risks related to personnel movements between home and the office and for external meetings. For example, UNICEF provided shared transportation between home and the workplace to its personnel, where required, considering the location of UNICEF office.

#### **Recommendation 19 (High):**

The Country Representative to:

- (a) Request that UNDSS Haiti assess implementation of its recommendations for the security of UN Women premises.
- (b) Ensure that all personnel complete mandatory security training courses ('BSAFE' and, where required, 'SSAFE').
- (c) Update the Country Office's compliance with BCCM protocols in the corporate application.
- (d) Monitor and mitigate any other safety and security risks to personnel, particularly in relation to personnel movements between home and the workplace or other movements with increased security risks.



### III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date <sup>8</sup>
<p><b>Observation 1:</b> Opportunities to further strengthen gender advocacy, coordination and communication in the context of UN Women’s increased humanitarian role and high security risks in the country and</p> <p><b>Observation 2:</b> Need to finalize the Strategic Note and resource mobilization strategy for 2024–2027, and strengthen donor coordination and resource mobilization</p>	<p><b>Recommendation 1:</b></p> <p>The Country Representative to finalize the Country Office’s draft Strategic Note 2024–2027, while:</p> <p>(a) if required, seeking assistance from PPID and/or ACRO on integration of the UN Women Humanitarian Strategy 2022–2025 guidance in the Country Office’s new Strategic Note and workplans, and deciding on UN Women’s humanitarian mandate and role in Haiti;</p> <p>(b) continuously ensuring that the Country Office’s programme and project activities follow the UNCT’s Programme Criticality Assessment and do not exceed the UN security risk appetite (unless managed by programme partners and independently monitored by other external parties, with due care to security considerations for the external parties); and</p> <p>(c) taking into account recommendations from the 2018–2021 Country Portfolio Evaluation and the stakeholder feedback provided during the audit for consideration in the Country Office’s new Strategic Note, workplans and project design.</p>	Country Representative	High	<p>Strategic Note 2024-27 is under finalization with its annexes, including resource mobilization strategy that takes into account the humanitarian perspective, according to this plan:</p> <p>a.1. Submit the draft strategy to PPID and ACRO for feedback and contribution before further approval.</p> <p>a.2. Mobilize specialized humanitarian staff who is familiar with humanitarian instruments.</p> <p>a.3. Organize regular updates with ACRO and headquarters’ humanitarian focal points to guide the Country Office on humanitarian fundraising.</p> <p>a.4. The Country Representative and the Chief of Peace, Security and Humanitarian Team to undertake resource mobilization training organized by ACRO.</p> <p>b.1. Designate a focal point to actively participate in the ongoing programme criticality assessment process coordinated by UN Resident Coordinator.</p> <p>b.2. The management to closely monitor the outcome of the assessment and ensure that all Country Office personnel is aware of and compliant with it.</p> <p>b.3. Hire an external consultant or companies to support programme monitoring and, where possible, encourage them to use local monitoring resources.</p> <p>c.1. Ensure that 2018 –2021 Country Portfolio Evaluation recommendations are taken into consideration in the Strategic Note 2024-27 formulation.</p> <p>c.2. Lead and coordinate the network of gender actors in humanitarian area and support disaggregated data collection to inform decision-makers together with the humanitarian community.</p> <p>c.3. Women’s Peace and Humanitarian Fund Steering Committee to support humanitarian project selection and approval as a way to improve coordination, transparency and accountability among key stakeholders including the donors, UN Resident Coordinator’s Office, the civil society and the government.</p> <p>c.4. A joint workplan is being developed with Gender Thematic Group under UN Women leadership to avoid any programme duplication.</p> <p>c.5. Contribute to UN Info platform where a two-year workplan is posted by each UN agency.</p>	<p><b>Overall: 31 December 2023</b></p> <p>Done</p> <p>20 September 2023</p> <p>10 October 2023</p> <p>Ongoing</p> <p>Done</p> <p>Quarterly</p> <p>Ongoing</p> <p>Done</p> <p>Ongoing</p> <p>Done</p> <p>Ongoing</p> <p>Ongoing</p>
	<p><b>Recommendation 2:</b></p> <p>The Country Representative to:</p> <p>(a) Finalize and implement the Country Office’s resource mobilization strategy for 2024–2027, and monitor its effectiveness, using corporate systems and ensuring that the Country Office’s resource mobilization <u>justifies</u> its typology and structure.</p> <p>(b) Enhance the Country Office’s leadership in the gender-related donor working group, including mapping of its priorities.</p>			<p>a.1. Diversify donors and other partners by targeting private sector and other non-traditional partners.</p> <p>a.2. Conduct regular evaluation of resource mobilization strategy.</p> <p>b.1. Through serving as the Secretariat of the donor working group, facilitate the agenda to make UN Women work visible and increase the partners’ interest in it.</p> <p>b.2. Pursue the World Bank gender evaluation outcomes with the working group and other potential interested parties.</p> <p>b.3. Advocate for and support establishment of a platform for use by technical and financial partners interested in gender agenda.</p>	<p><b>Overall: 31 December 2023</b></p> <p>Ongoing</p> <p>Every year</p> <p>31 October 2023</p> <p>31 October 2023</p> <p>Done</p>
<p><b>Observation 4:</b> Need for innovative and diversified project monitoring approaches in the context of high security risks</p>	<p><b>Recommendation 3:</b></p> <p>The Country Representative to increasingly diversify, combine or triangulate project monitoring methods and, in particular, seek inter-agency project monitoring assistance through the UNCT M&amp;E working group.</p>	Country Representative	Medium	<p>1. Participate in UN Resident Coordinator’s Office’s M&amp;E working group meetings and check data availability.</p> <p>2. Use baseline and other information from UNSDCF monitoring plan baseline data.</p> <p>3. Organize inter-agency monitoring field visits to collect good quality information.</p> <p>4. Initiate gender markers in the design and monitoring system.</p>	<p><b>Overall: 29 February 2024</b></p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>29 February 2024</p>

<sup>8</sup> The ‘overall’ implementation dates for recommendations addressed to Country Office were estimated by IAS based on action plans and implementation dates provided for individual actions.

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date <sup>8</sup>
<b>Observation 5:</b> Project design should be strengthened	<b>Recommendation 4:</b> The Country Representative to ensure that: (a) Project activities are designed in coordination with other UN agencies and development actors, to avoid duplication and repetition of interventions. (b) Technical quality assurance by the M&E Team is undertaken during project design, so that project results frameworks sufficiently consider RBM and the M&E strategy, including consistent definition of project impact and outcomes, and the means of verification for project outcomes (beyond the means of verification for project activities and outputs). (c) Exit or phase-out and sustainability strategies (see also Observation 6) are determined during project design and refined during project implementation for proper handover of projects.	Country Representative	Medium	a.1. Consult and involve other UN agencies during project design and implementation to avoid duplication. b.1. Assign M&E team to review project design process prior to its completion. c.1. Engage quarterly discussions with programme partners on good practices and sustainability. c.2. Involve government partners as well as beneficiaries during programme/project implementation to ensure their ownership. c.3. Perform programme partners' performance assessments, followed by capacity-building actions to ensure the expected results are achieved.	<b>Overall: 31 December 2023</b> Ongoing Ongoing Ongoing Ongoing Ongoing
<b>Observation 6:</b> Project implementation and reporting need improvement	<b>Recommendation 5:</b> The Country Representative to ensure that: (a) Project outcomes are realigned with the changing country context, where necessary, during project implementation. (b) Planned project governance structures are established and maintained throughout the duration of projects, and involve donors and other key stakeholders in project governance and oversight. © Programmatic and financial implementation of projects, in terms of time, achievement of indicators and incurred expenditure is systematically monitored by management; and project-related risks and issues are addressed in a timely manner. (d) Reports to donors are submitted in a timely manner.	Country Representative	Medium	a.1. Undertake quarterly meetings with programme partners and take and monitor follow-up actions. b.1. Undertake monthly management meetings relating to context changes and follow up on planned actions. b.2. Established steering committees including donors and other stakeholders. c. Establish and fill a position to work on linking programme and operations. d.1. Strengthen the alert mechanism in place for approaching reporting deadlines. d.2. Consider an indicator linked to donor reporting that is included in performance plans and assessments of each programme officer and M&E officer.	<b>Overall: 31 December 2023</b> Quarterly Monthly Done 31 December 2023 31 October 2023 31 October 2023
	<b>Recommendation 6:</b> The Country Representative to ensure that projects have solid mechanisms around working with beneficiaries, including: (a) conducting a beneficiary needs assessment during the design of project activities, to ensure they are relevant and sustainable; (b) developing tools to measure beneficiaries' feedback (satisfaction) during project design, in accordance with Accountability to Affected Populations principles; and (c) measuring beneficiaries' satisfaction against clear criteria, validated by the M&E Team during project monitoring.	Country Representative	Medium	a.1. Improve the field visit mission report template with a section on beneficiaries needs in accordance with Accountability to Affected Populations principles. a.2. Organize consultative meetings with CSOs to reassess their needs. b.1. Introduce a partner claims committee by project with Terms of Reference. b.2. Organize two consultative meetings to receive feedback from beneficiaries and other stakeholders during project period. c. Initiate a tool to measure satisfaction based on three key criteria: i) commitment and respect from each party; ii) timely provision of project goods and services; and iii) respectful attitude from partners and to partners and beneficiaries.	<b>Overall: 31 January 2024</b> 30 November 2023 Ongoing 31 January 2024 Ongoing 31 January 2024
<b>Observation 7:</b> Areas to improve in programme partner management	<b>Recommendation 7:</b> The Country Representative to strengthen the Country Office's management of programme partners, including clarity in accountability for compliance with the policy on partner selection, capacity assessments, quality assurance of partner agreements (including workplans, budgets and results frameworks), monitoring, narrative and financial reporting, performance evaluation and use of PGAMS.	Country Representative	Medium	1. Systematize establishment of project selection committees with participation of external stakeholders or steering committees involved in selection, implementation oversight and evaluation of programme partners. 2. Conduct a briefing session for programme partners prior to their assessment and share with them information on the below required actions: - Keep partners informed of the assessment process, review their submitted documentation and define the type of partnership according to criteria clearly defined during capacity assessment. - Conduct a transparent assessment of the partner's capabilities, define actions to strengthen partners as appropriate, and ensure implementation of the recommended follow-up plan. - Establish a capacity building plan for partners including training sessions, exchange visits, peer-to-peer learning, and sharing of tools that have already been effective in similar context. 3. Conduct quarterly meeting with partners to monitor the progress on indicators and changes in lives of women we serve.	<b>Overall: 31 January 2024</b> 31 January 2024 31 January 2024 31 January 2024

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date <sup>8</sup>
<p><b>Observation 8:</b> Strengthening the Country Office structure, capacity and work environment</p> <p>and</p> <p><b>Observation 9:</b> Need to support national personnel in view of deteriorating security and living conditions, and local currency devaluation</p>	<p><b>Recommendation 8:</b></p> <p>The Regional Director, ACRO, in consultation with the Strategy, Planning, Resources, Effectiveness Division, HR Division, Security Team and Haiti Country Office, to prepare a proposal for eventual endorsement by the Executive Leadership Team to:</p> <p>(a) Respond to any outstanding essential staffing needs in the Haiti Country Office in its crisis operating context, while ensuring that this is aligned with its typology, new Strategic Note and resource mobilization trends; other Country Offices operating in a crisis context; and considering the most appropriate funding sources (primarily regular or additional resources already allocated to ACRO, Non-Core funds, including Direct Project Cost recovery or, where ultimately necessary, requesting other corporate Institutional Budget or Core funds).</p> <p>(b) Support the Haiti Country Office’s national personnel in line with UNCT practice in Haiti, establishing a measure to stabilize salary levels in US\$ (as salary adjustments or ex-gratia payments), in line with UN Women Financial Regulations and Rules.</p>	Regional Director, ACRO	Medium	<p><u>ACRO:</u></p> <p>We agree with the auditors' recommendations, and the following actions will be taken to improve the situation:</p> <p>a.1. The Regional Office has been working closely with the Country Office on the development of the Strategic Note 2024-2027 and is supportive of the projected growth trajectory. In line with this, the Regional Office has already provided funding for a Programme Specialist (supporting the Country Office remotely from the Regional Office), a Security Specialist, a Deputy Representative, an International Operations Manager, as well as partial funding for a Humanitarian Specialist, all of whom will enhance and elevate the provision of services in the Country Office, support the absorption of the increased portfolio and alleviate the high pressure on the national staff. The abovementioned positions have been funded by various sources, such as Regional Office’s Institutional Budget and Core funds, balances of Regular Resources (W0007) recently approved by Executive Director, additional Core (W0023) and Non-Core funds which the Country Office will sustain through cost recovery from resource mobilization. The Regional Office will ensure that new projects are adequately charged for cost recovery, ensuring sustainability of positions beyond December 2025 (for positions funded by W0007). Furthermore, the Regional Office will support the Country Office in expediting the recruitment of international staff to ensure full complement of staffing.</p> <p>With the development of the new Strategic Note with humanitarian focus, the Country Office will align its resource mobilization strategy and efforts with the Strategic Note, and will thus support its Non-Core growth, further aligning themselves with other Country Offices operating in similar crisis contexts.</p> <p>a.2. As outlined in the new Strategic Note 2024-2027, the Country Office is planning to enhance its security activities, by closely monitoring security situation, providing training on the use of communications equipment, establishing a staff association to monitor staff well-being, and conducting quarterly review of logistical arrangements in line with the Security Plan. In this way, through annual updates and testing of the BCCMA, the Country Office will seek to achieve 100 per cent compliance with BCCM requirements and will conduct facilitated exercises with the Regional Security Specialist to strengthen overall resilience. The evolving security situation will be closely monitored to ensure a proactive approach to security, including regular consultations with the Regional Security Specialist and early deployment of the same if the need arises, quarterly updates of personnel contact details in UN Women personnel accounting and notification system, and testing of the same, and quarterly reviews of logistical arrangements in line with the Security Plan. The Country Office will continue to mainstream security in all programmes, ensuring that security allocations are captured under direct management costs within programme budgets. The Regional Office will ensure compliance with the security requirements, together with the Regional Security Specialist.</p> <p>a.3. The Regional Office has been providing capacity development opportunities for both programme and operations staff, and responsible parties through trainings, coaching sessions and, in the case of staff and affiliate personnel, providing work-life balance support, and implementing a learning plan to strengthen technical knowledge and life skills. In addressing the audit observation, the Regional Office will ensure that staff and responsible parties continue to increase capacities and work with the Country Office to find innovative ways to monitor projects in the field.</p> <p>b.1. A full review to establish a measure to stabilize salary levels in US\$ for national personnel is underway. ACRO will advocate that UN Women aligns its practice to UNCT entities in Haiti which are favourable for paying local personnel in US\$, in line with majority UNCT decisions, as UN Women is not able to independently decide without relevant government/national counterparts and UNCT being involved. Furthermore, it is important to note that, according to information coming from UN in Haiti, US\$ are not available in the banking system even if authorization was given.</p> <p>UN Women has supported the national personnel by providing ex-gratia and danger pay payments. Discussions are also ongoing with regard to aligning the service contract salary scale with that of the personnel services agreement to facilitate a more balanced and fair salary distribution in local currency.</p> <p>b.2. The Regional Office will encourage the Country Representative to support staff focal point participation in the salary survey committee.</p> <p>b.3. UN Women strongly supports the mental health of its employees and will continue to promote and encourage staff to take advantage of the psychosocial support services from stress counsellors that are being offered to staff of all UN agencies under current circumstances. Currently, UN Women supports UNDSS Haiti with a six-month contribution of a stress councillor as a way to</p>	Overall: 31 January 2024

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date <sup>8</sup>
				<p>encourage Country Office personnel to feel comfortable using stress councillor's services.</p> <p><u>Haiti Country Office:</u></p> <p>a.1. Approve an internal structure (social committee), allowing the Country Office to perform in a particularly dangerous and humanitarian context, including establishment of strategic positions such as a Deputy Representative, Security Specialist, Humanitarian Specialist etc.</p> <p>b.1. ACRO to advocate for the Country Office to be part of UN entities in Haiti which are favourable to pay local personnel in US\$.</p> <p>b.2. Encourage active participation of the Country Office focal point in the salary survey committee.</p>	<p>30 November 2023</p> <p>30 September 2023</p> <p>Done</p>
	<p><b>Recommendation 9:</b></p> <p>The Country Representative to:</p> <p>(a) Continue strengthening the Country Office's organizational structure, in line with its typology, new Strategic Note 2024–2027 and resource mobilization trends; and consider strengthening particular teams, as suggested by the audit and IAS survey. In doing so, the most appropriate funding sources should be considered, e.g. corporate resources where provided, own resource mobilization (see Recommendation 2) and Direct Project Cost recovery from Non-Core projects, ensuring that project budgets negotiated with donors (after Project Appraisal Committee review) continuously foresee sufficient but reasonable funds that contribute to the Country Office's cross-cutting support functions and allow for the establishment of more competitive staff contracts, where possible.</p> <p>(b) Consider personnel's suggestions in the IAS survey on the Country Office's future work, e.g. strengthening work processes, information sharing, collaboration between teams, and training and personnel development opportunities.</p>	Country Representative	Medium	<p>a.1. Conduct organogram review to include new or reprofile needed positions for a new structure, informed by the new Strategic Note, using additional Core and Non-Core resources.</p> <p>a.2. Set up an internal selection committee to seek new sources of funding for the implementation of new projects and prioritize joint projects.</p> <p>b.1. Plan and organize training for staff to strengthen their technical capacity on UN Women Humanitarian Strategy.</p> <p>b.2. Organize quarterly information sessions on the Country Office administrative, procurement and financial procedures, and on current Standard Operating Procedures.</p> <p>b.3. Explore new opportunities, share knowledge with other offices in the region to strengthen staff in themes and approaches that can reinforce actions in the country.</p> <p>b.4. Organize annual staff retreat to review the year, identify strengths and weaknesses, and adopt new working measures if necessary.</p>	<p><b>Overall: 31 December 2023</b></p> <p>Done</p> <p>30 September 2023</p> <p>Ongoing</p> <p>Ongoing</p> <p>Done</p> <p>Done</p>
<b>Observation 10:</b> Embedding risk management in programme, project and operational management	<p><b>Recommendation 10:</b></p> <p>The Country Representative to finalize or update the Country Office's risk register and institute more systematic follow-up of Country Office and project risk registers, using them as programme and operational decision-making tools.</p> <p>The Country Office's risk register should also take into account UN 'programme criticality' levels in Haiti versus existing security risks to inform whether human and financial resources are permitted to operate in UN Women programmes versus the UN security risk appetite (see Observation 1).</p>	Country Representative	Medium	<p>1. Organize regular management meetings for context analysis to adopt appropriate programmatic measures.</p> <p>2. Organize programmatic and operation review meetings on quarterly basis, to define risks and mitigation and review measures.</p> <p>3. Keep in touch with programme partners on project progress and possible risks to define mitigation measures.</p>	<p><b>Overall: 31 December 2023</b></p> <p>Ongoing</p> <p>Monthly</p> <p>Quarterly</p>
<b>Observation 11:</b> Strengthening fraud prevention and the ethical environment	<p><b>Recommendation 11:</b></p> <p>The Country Representative to:</p> <p>(a) Ensure regular follow-up of compliance with mandatory training (including online training on ethics and fraud prevention, in-person refresher training on fraud prevention and the annual Leadership Dialogue).</p> <p>(b) Arrange more frequent discussion of potential fraud risks and prevention mechanisms, applying them in work by individual teams.</p>	Country Representative	Medium	<p>1. Set up an induction committee and encourage new staff to attend mandatory training courses based on a well-defined schedule.</p> <p>2. Review staff files and communicate with relevant staff to update mandatory training.</p> <p>3. Organize regular information sessions on ethics, fraud risks and prevention mechanisms.</p>	<p><b>Overall: 31 December 2023</b></p> <p>Ongoing</p> <p>31 December 2023</p> <p>Done/Ongoing</p>
<b>Observation 12:</b> Need for systematic follow-up and sustained implementation of audit and evaluation recommendations	<p><b>Recommendation 12:</b></p> <p>The Country Representative to establish a mechanism and assign responsibilities for regular follow-up and sustained implementation of relevant audit, evaluation or other oversight recommendations, including the timely upload and recording of status updates in corporate systems.</p>	Country Representative	Medium	<p>1. Set up an audit follow-up committee (Programme Specialist and Operations Manager to lead the committee) consisting of key personnel:</p> <ul style="list-style-type: none"> <li>to maintain an up-to-date inventory of outstanding audit recommendations;</li> <li>to follow up on audit recommendations;</li> <li>to monitor implementation deadlines;</li> <li>to upload progress updates to SharePoint;</li> <li>to communicate with staff on progress;</li> <li>to identify obstacles to implementation and to see how they can be overcome; and</li> <li>to continuously improve control processes.</li> </ul> <p>2. Undertake monthly meetings of the committee to review the progress of recommendations and resolve any problems.</p>	<p><b>Overall: 31 December 2023</b></p> <p>Done</p> <p>Done/Ongoing</p> <p>30 September</p>

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date <sup>8</sup>
				3. Include an indicator relating to the recommendation in performance plans and assessments of the committee members.	2023
<b>Observation 13:</b> Addressing gaps in HR management	<b>Recommendation 13:</b> The Country Representative to: (a) Ensure equal opportunity in personnel and consultant selection processes (vacancy notices, candidate longlisting and evaluation). (b) Develop a learning and development plan by relevant training areas, track its completion and update it on an annual basis. (c) Regularly track compliance with personnel performance management requirements.	Country Representative	Medium	a.1. Extend panels to other UN agencies members to diversify and strengthen the competition process already in place. b.1. Identify learning opportunities throughout the organization that could meet capacity development needs emerging from performance management process. b.2. Develop and adopt an annual learning and development plan with an appropriate budget allocation. c.1. Undertake quarterly evaluation of staff performance based on individual performance plans. c.2. Timely review performance, as required before renewal of any contract, with regular follow-up.	<b>Overall: 30 June 2024</b> Ongoing 31 January/30 June 2024 31 January 2024 Ongoing Ongoing
<b>Observation 14:</b> Need to use corporate procurement system and improve procurement documentation	<b>Recommendation 14:</b> The Country Representative to ensure: (a) Systematic use of the Quantum procurement portal for all procurement transactions, as mandated by policy, including for procurement planning (to inform the Country Office's expected procurement values, strategy and methods in a timely manner) and vendor solicitation (if necessary, seeking support from the Procurement Team at headquarters, ACRO or other UN agencies using Quantum). (b) Complete and transparent records of competitive procurement. (c) Where necessary, use of corporate Virtual Procurement Hub services, based on Direct Project Cost recovery or other arrangements.	Country Representative	Medium	Staff training is going on, and compliance monitoring will continue. Other proposed actions: <ul style="list-style-type: none"> <li>Organize training of programme and operations personnel on Quantum dedicated modules, including for procurement.</li> <li>Ensure that procurement plan is done and approved for all activities, and purchases of goods and services are made according to plan.</li> <li>Procurement plan to be attached to every purchase being made.</li> <li>Undertake quarterly revision of procurement plan.</li> <li>Continue requesting support from the Regional Office to train our procurement staff.</li> <li>Support the procurement committee.</li> </ul>	<b>Overall: 31 December 2023/Ongoing</b>
<b>Observation 15:</b> Need for a transparent vehicle fuel consumption monitoring mechanism	<b>Recommendation 15:</b> The Country Representative to strengthen vehicle fuel purchase records and perform periodic fuel consumption monitoring.	Country Representative	Medium	1. A quarterly report to be produced compiling vehicle and generator logbooks. 2. Ensure analysis and approval of the logbooks for the management to approve.	<b>Overall: 31 December 2023/Ongoing</b>
<b>Observation 17:</b> Strengthening ICT management	<b>Recommendation 16:</b> The Country Representative to hold its ICT personnel accountable for ensuring that corporate ICT security requirements are continuously met (in accordance with the corporate ICT security compliance checklist), in consultation with IST or ACRO where necessary; and that its ICT personnel regularly participate in IST global or regional meetings on ICT management and security.	Country Representative	Medium	<ul style="list-style-type: none"> <li>Follow up with internet services providers for better connection and internet availability during crisis;</li> <li>Ensure staff training on the use of SharePoint as a way of data saving.</li> <li>Raise staff ICT security information awareness.</li> <li>Improve the ICT staff participation in regional or headquarters meetings.</li> <li>All computers to be enrolled in Microsoft Intune (Microsoft Azure). The process is underway, with only two computers left.</li> <li>Submit the Field Office ICT Security Compliance Report.</li> <li>Register the ICT associate in the regional team and ensure he takes part in meetings (obtain minutes of the meetings).</li> </ul>	<b>Overall: 31 December 2023/Ongoing</b>
<b>Observation 18:</b> Strengthening travel management	<b>Recommendation 17:</b> The Country Representative to comply with the Duty Travel Policy ensuring that: (a) the UNAI portal and Quantum travel portal are used for all travel transactions; (b) in coordination with Regional Procurement Specialist, the best way to procure travel services is determined, e.g. either through a global arrangement using the corporate Virtual Travel Services or through regional or local arrangements; (c) travel planning is conducted on a timely basis and tickets are purchased well in advance, as mandated by policy; (d) comparable ticket quotes are documented for each travel (the Country Office may use various authorized travel agents for competitive pricing, if required); (e) travel authorizations and expenses (e.g. travel class, terminal allowances etc.) comply with policy; and (f) jointly submitted mission reports indicate relevant travellers.	Country Representative	Medium	<ul style="list-style-type: none"> <li>Staff training and awareness raising on the issue have started during the staff dialogue on fraud risk management.</li> <li>Develop quarterly travel plan according to the needs of each project, which can be adjusted as required.</li> <li>Link the approved tri-monthly travel plan to UNAI platform, which will take into account the budgets associated with each trip.</li> <li>Consider making a competitive contract with travel agencies for local missions for programme activities monitoring.</li> <li>Obtain approval from the management/project manager for each mission with submission of travel documents (travel authorization, legal note, etc.) before initiating it in Quantum.</li> <li>The last mission report signed by mission participants must be submitted before any new mission.</li> </ul>	<b>Overall: 31 December 2023</b>  (Administrative Associate in charge)
<b>Observation 19:</b> Strengthening asset management	<b>Recommendation 18:</b> The Country Representative to: (a) Ensure future updates in Quantum, through requests in the Global Service Tracker to the Facilities Team at headquarters for	Country Representative	Medium	<ul style="list-style-type: none"> <li>A staff in charge of asset management to be assigned.</li> <li>Make a plan for asset disposal in the last quarter of 2023 in collaboration with the Regional Office and headquarters.</li> </ul>	<b>Overall: 31 December 2023</b>



Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date <sup>8</sup>
	<p>‘capital assets’, and through the Country Office’s own updates for medium-value and attractive ‘non-capital assets’.</p> <p>(b) Update asset custodianship in inventory records.</p> <p>(c) Plan the disposal of outdated office assets in accordance with policy.</p> <p>(d) Write off stolen office assets in accordance with policy.</p> <p>(e) Maintain an inventory of assets purchased by or transferred to programme partners, and retiring of such assets after project closures.</p>			<ul style="list-style-type: none"> <li>Set up a process to regularly update asset information in Quantum through requests to headquarters and local updates by the asset manager assigned.</li> <li>Review current asset custodianship records and update as needed.</li> <li>Develop a disposal plan for outdated assets per policy. Include timeline, methods and responsible parties.</li> <li>Report any stolen assets per policy. Document circumstances and write-off approvals.</li> <li>Create a tracking system for assets purchased by or transferred to programme partners. Document asset details, partner name, project dates. Retire assets after project closure.</li> <li>Overall, focus on improving asset documentation, tracking and monitoring. Assign clear roles and responsibilities. Develop schedules and procedures. Ensure proper policy compliance through planning and oversight. Maintain complete and accurate asset inventories.</li> </ul>	(Operations Team in charge)
<b>Observation 20:</b> Strengthening safety and security management	<p><b>Recommendation 19:</b></p> <p>The Country Representative to:</p> <p>(a) Request that UNDSS Haiti assess implementation of its recommendations for the security of UN Women premises.</p> <p>(b) Ensure that all personnel complete mandatory security training courses (BSAFE and, where required, SSAFE).</p> <p>(c) Update the Country Office’s compliance with BCCM protocols in the corporate application.</p> <p>(d) Monitor and mitigate any other safety and security risks to personnel, particularly in relation to personnel movements between home and the workplace or other movements with increased security risks.</p>	Country Representative	High	<ul style="list-style-type: none"> <li>Armoured cars are being purchased to support our colleagues. access to programme activity sites.</li> <li>Ensure all staff have completed required security trainings.</li> <li>Two days in a week, staff is working remotely from home to reduce insecurity exposure. Adjust work arrangements to avoid unsafe commute times if needed.</li> <li>Contact UNDSS Haiti and request a follow-up assessment of the security recommendations for UN Women premises.</li> <li>Identify any staff who have not completed BSAFE or SSAFE trainings and develop a schedule for mandatory completion. Monitor progress.</li> <li>Conduct a review of current BCCM compliance and update the corporate application accordingly by the Security Officer.</li> <li>Develop a risk assessment of personnel movements to identify safety and security risks. This should include travel between home and office as well as any high-risk movements.</li> <li>Provide security briefings and gear to personnel making high-risk movements.</li> <li>Overall, prioritize staff safety and security assessments, training, policy compliance, and proactive risk mitigation. Maintain open communication with staff on evolving security risks and procedures.</li> </ul>	<p><b>Overall: 30 June 2024</b></p> <p>(Operations Manager and Security Officer in charge)</p>

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

## A. AUDIT RATINGS

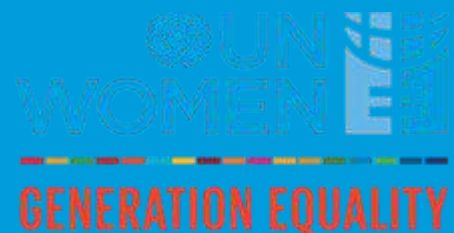
<b>Satisfactory</b>	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
<b>Some Improvement Needed</b>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

## B. PRIORITIES OF AUDIT RECOMMENDATIONS

<b>High (Critical)</b>	Prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.
<b>Medium (Important)</b>	Action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.
<b>Low</b>	Action is desirable and should result in enhanced control or better value for money. Low-priority recommendations, if any, are dealt with by the audit team directly with 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 implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system's work in advancing gender equality.



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