

COUNTRY OFFICE AUDIT

INTERNAL AUDIT REPORT

UN WOMEN COUNTRY OFFICE IN NIGERIA



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INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)

Internal Audit Service (IAS)

UN WOMEN

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EXECUTIVE SUMMARY

Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an internal audit of the UN Women Country Office in Nigeria from March to July 2023, with an audit mission to Abuja 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 internal audit aimed to assess the adequacy and effectiveness of the governance arrangements, risk management practices and control processes relating to the following areas and subareas:

- **Strategic priorities, programmes, and project management:** 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 control system:** office structure and delegations of authority, control environment, risk management, data quality and implementation of recommendations from prior oversight reports.
- **Operations:** management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, and safety and security.

The internal audit covered the current state of governance, risk management and internal controls based on a sample of Country Office activities related to its Strategic Note. For operations controls, the sample covered transactions from 1 January 2020 to

31 December 2022. Atlas-recorded expenditure for the Country Office totalled US\$ 6.7 million in 2020, US\$ 11.1 million 2021 and US\$ 9.1 million in 2022.

Scope limitation: IAS excluded Quantum 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.

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

As part of its regular audit procedures, IAS conducted an anonymous survey on the Country Office's working environment with a 45 per cent response rate (21 of 47 personnel). The results of the survey have been incorporated throughout the report where relevant.

Audit opinion and overall audit rating

IAS acknowledges the following achievements and good practices at the Country Office:

- Several completed projects have been evaluated by independent consultants and their reports received very good ratings. These decentralized evaluations assessed projects as effective, relevant and coherent.
- The Strategic Note 2023–2027 process followed UN Women's internal process including using a consultative approach with external stakeholders within the country.
- The Country Office had well documented project exit and sustainability strategies, including transferring project assets to the government at the end of the projects.

- In general, and based on audit samples, the Country Office's compliance with corporate Policy, Procedure and Guidance was satisfactory in terms of HR processes, procurement of goods and services, and management of assets and travel.
- Audit samples noted that the Country Office used a competitive selection process for most of its programme partners.
- The Country Office complied with headquarters deadlines on asset certifications.
- All travellers in the audit sample had received a security briefing and, during the audit period, no travel was authorized without the traveller having undergone BSAFE training.

IAS assessed the overall state of governance, risk management and internal controls in the Country Office as **Some Improvement Needed** meaning that "The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area."

IAS identified the following areas for enhancement to consolidate good practices and lessons learned and to advance the Country Office's mandate and priorities. These issues are mainly due to the Country Office's large portfolio and the complex nature of programmatic activities in Nigeria:

- **Strategic priorities, programmes, and project management:** Monitoring could be improved to track the results of communication efforts; some recommendations arising from the UNCT-SWAP assessment addressed to the Gender Theme Group (chaired by UN Women) were not fully implemented; resource mobilization targets have not been tracked systematically; the monitoring and evaluation (M&E) function was not fully functional in the recent past resulting in insufficient monitoring activities; some donor reports were not submitted on a timely basis due to challenges related to the COVID-19 pandemic and timing of information received from programme partners; insufficient beneficiary needs assessments were conducted and a documented beneficiary grievance mechanism was not in place; and a long-term approach to engaging programme partners with local knowledge

over a sustainable duration was needed to help to generate longer-lasting impact.

- **Governance, risk management and internal control system:** No functional analysis of the office structure had been conducted in the recent past, especially for the Operations team to align its structure to support increasing programmatic needs; business continuity planning was not always considered during personnel turnover; and data issues with corporate data management systems were not always resolved in a timely manner.
- **Operations:** More detailed planning would help to support timely and effective procurement; direct sourcing contracts lacked detailed justification supporting the decisions or were not available in a few cases; national UN Volunteers and interns were performing core Operations functions in the office; the Country Office is unable to attract and retain some personnel due to resource constraints and inability to offer long-term contracts; learning and development plans covering specific personnel needs were not prepared; reference checks were not conducted regularly during the recruitment of Special Service Agreement contractors; a security safety and compliance survey had not been conducted for one of the offices; and the head of office did not attend Security Management Team meetings on a regular basis.

IAS made 12 recommendations to address the areas for improvement, 1 recommendation is ranked as high priority, and 11 as medium priority. A high (Critical) priority recommendation means 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."* The high priority recommendation is as follows:

Recommendation 9: The Country Representative to align the Country Office's current structure, functions, and skillset with its growing programmatic and operational needs; request that key positions are budgeted for in project proposals; ensure business continuity planning and handover processes are in place; and reduce the potential bottlenecks reported in the personnel survey.

The 11 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". These recommendations are focused on developing an action plan to track the progress of communication efforts; advocating for implementation of UNCT-SWAP recommendations; proactive tracking of resource mobilization efforts; strengthening the M&E function and results-based management approaches; ensuring independent validation of data reported by programme teams and programme partners; ensuring the timely submission of donor reports; revisiting and strengthening the beneficiary needs assessment process to ensure the sustainability and continuity of programme efforts; establishing a documented beneficiary complaints response mechanism; ensuring programme partners are engaged for a longer duration to make an impact on the lives of beneficiaries, and engaging partners from the same states where programmes are being implemented; revisiting and strengthening the approach to risk management ; ensuring procurement planning and adequate justifications are recorded while procuring directly from suppliers; conducting reference checks during Special Service Agreement recruitment; and ensuring that Security Management Team meetings are attended by the Country Representative on a regular basis.

Management comments and action plan

The Country Representative accepted the audit recommendations and provided action plans which are included in this report. Implementation of some recommendations has already begun. Management comments and additional information provided have been taken into account in this report, where appropriate. Low priority issues are not included in this report but were discussed directly with management, and actions have been initiated to address them. These included data management, results-focused travel, risk management and asset management.

A stylized, handwritten signature in black ink that reads "Lisa Sutton".

Lisa Sutton, Director
Independent Evaluation and Audit Services

ACRONYMS AND ABBREVIATIONS

CSO	Civil Society Organization
DRF	Development Results Framework
FACE	Funding Authorization and Certificate of Expenditures
HR	Human Resources
IAS	Internal Audit Service
ICT	Information Communications Technology
IEAS	Independent Evaluation and Audit Services
IST	Information Systems and Telecommunications Team
LTA	Long-Term Agreement
M&E	Monitoring & Evaluation
OEEF	Organizational Efficiency and Effectiveness Framework
PGAMS	Partner and Grants Agreement Management System
RMS	Results Management System
SPRED	Strategy, Planning, Resources and Effectiveness Division
SSA	Special Service Agreement
SSCS	Security and Safety Compliance Survey
UN	United Nations
UNCT	UN Country Team
UNDP	United Nations Development Programme
UNDSS	UN Department for Safety and Security
UNFPA	UN Population Fund
UNSDCF	United Nations Sustainable Development Cooperation Framework
UNV	UN Volunteer
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
US\$	United States Dollar
WAEC	West Africa Examination Council

I. BACKGROUND

The UN Women Country Office is located in Abuja, Nigeria with a field office in Maiduguri. The Maiduguri office is headed by a National Programme Officer for Humanitarian Action and Disaster Risk Reduction.

According to corporate Quarterly Business Review data, in 2022, UN Women Nigeria met the criteria of a large office (revenue of US\$ 6.9 million against the standard requirement of US\$ 6 million; financial delivery of US\$ 6.8 million against the required US\$ 5 million) and had developed its current Strategic Note for 2023–2027 using HR structures for a large office.

According to data in the OneApp Personnel Dashboard, the Country Office has 47 personnel including 12 staff members (four International Professionals, five National officers and three General Service staff), 21 service contractors, 4 Special Service Agreements (SSAs) and 10 UN Volunteers (UNVs) and Interns.

The current Strategic Note 2023–2027 has six main outcomes areas:

- All people living in Nigeria, especially women, youth, persons with disabilities, and other vulnerable groups, have improved access to job opportunities driven by digitization, skills development and entrepreneurship to harness the demographic dividend.
- Nigeria benefits from improved food security and nutrition, sustainable food systems and natural resources management.
- All people living in Nigeria have improved social protection coverage that is inclusive, gender-responsive, and shock-responsive, including social assistance, social insurance and labor market interventions.
- All people in Nigeria, especially the most vulnerable, benefit from peace and security, and protection from conflict, violence and crime through strengthening capacity and infrastructure.
- The people in Nigeria have access to a more accountable, transparent, gender-responsive, and inclusive governance and justice system for the realization of human rights for all especially the most vulnerable population.
- Gender equality and human rights of women, youth, and other marginalized groups including persons living with disabilities in Nigeria are enhanced.

The Country Office's overall budget increased each year from 2019 to 2022. Budget and expenditure are summarized in Table 1 below.

Table 1: Country Office budget and expenditure as of 27 February 2023 (source RMS and Project Delivery Dashboard)

OEEF / DRF	2018	2019	2020	2021	2022
DRF budget target, US\$	11,555,874	8,571,523	12,085,555	13,159,108	23,916,896
DRF actual budget, US\$	4,605,308	4,326,283	7,373,168	11,891,595	11,032,022
DRF resource mobilization	40%	50%	61%	90%	46%
DRF expenditure, US\$	5,152,012	3,048,564	5,181,765	9,818,768	6,876,400
Financial implementation	112%	70%	70%	83%	62%
OEEF budget target, US\$	2,309,802	1,681,802	1,730,039	2,257,689	3,226,163
OEEF actual budget, US\$	1,870,084	1,646,037	1,737,619	1,666,109	1,653,788
OEEF resource mobilization	81%	98%	100%	74%	51%
OEEF expenditure, US\$	1,832,755	1,475,424	1,621,079	1,822,852	1,510,241
Financial implementation	98%	90%	93%	109%	91%
Total resource mobilization target, US\$	13,865,676	10,253,325	13,815,594	15,416,797	27,143,059
Total Actual budget, US\$	6,475,392	5,972,320	9,110,787	13,557,704	12,685,810
Total Actual Expenditure, US\$	6,984,767	4,523,988	6,802,844	11,641,620	8,386,641
Total resource mobilization	47%	58%	66%	88%	47%
Total financial implementation	108%	76%	75%	86%	66%

According to the latest data shared by the Regional Office in May 2023, the Country Office's overall financial implementation rate against its 2022 budget was 84 per cent.

According to Project Delivery Reports for the Strategic Note period under review (2018–2022), the country field programme comprised 45 non-core funded projects with a total budget of US\$ 39.6 million, funded by a range of donors, including:

- Multi-Partner Trust Fund Office and Multi-Donor Trust Fund projects for US\$ 13.6 million.
- UN agency bilateral agreements, including projects funded by UNAIDS, FAO and UNDP for US\$ 3.5 million.
- Other funding of almost US\$ 22.4 million from several bilateral donors.

Atlas-recorded expenditure for the Country Office totalled US\$ 6.7 million in 2020, US\$ 11.1 million in 2021 and US\$ 9.1 million in 2022. Overall, UN Women's direct implementation expenditure consisted of learning and recruitment costs (29 percent);

non staff costs (17 per cent); staff costs (17 per cent); travel costs (9 percent); support cost reimbursement (8 per cent); communication costs (4 percent), non-capitalized fixed and tangible assets (4 percent); consumables (3 percent); UNV costs (3 per cent); rent and maintenance (2 percent); contracts with company (1 percent); grants (1 percent); depreciation (1 percent) and reimbursement to UNDP (1 percent). As part of the above expenditure, US\$ 11.35 million was incurred through programme partners during 2020–2022.

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

See Background Section on Strategic Note components. Development of the Strategic Note for 2023–2027 followed UN Women’s processes, with feedback from various internal parties. The Strategic Note is linked to the United Nations Sustainable Development Cooperation Framework (UNSDCF) 2023–2027 and UN Women’s Strategic Plan.

IAS assessed the Country Office’s strategic positioning, priorities setting, programme and project management, management of programme partners, coordination of gender mainstreaming, advocacy and resource mobilization. The Country Office has a dedicated communications function, coordination function and thematic programme leads. Recently, an M&E specialist was also recruited. Stakeholders interviewed by IAS confirmed that UN Women was a well-respected partner and was seen as a leader in the gender equality and empowerment of women agenda in Nigeria.

IAS assessed that some improvement was needed in monitoring the impact of the Country Office’s communication and advocacy efforts, UN coordination of gender mainstreaming, tracking and monitoring of resource mobilization, strengthening the M&E function and ensuring regular monitoring, submitting donor reports in a timely manner, establishing and monitoring beneficiary grievance mechanisms and ensuring programme partners are engaged for longer durations to generate long-term impact.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 1: Advocacy and communications

Country Office management understands its role and responsibilities in the country and, in general, stakeholder expectations appear to have been met. Some areas for consideration and further enhancement were noted and are summarized below.

- **Donors** generally provided positive feedback about their working relationship with the Country Office and its performance on key programmes. One donor provided the office with a letter of recognition for what it considered to be successful implementation of a project. Donors acknowledged UN Women’s leadership on gender equality and the empowerment of women in the country and expect more from UN Women in terms of active coordination at the thematic area level. Some donors viewed UN Women’s links with Civil Society Organizations (CSOs) as a key comparative advantage and wanted to see closer engagement with CSOs at the state level, enhancing their capacity. The Country Office noted

that it engages programme partners at the state level and supports related coordination mechanisms. Its efforts, however, are challenged by funding. In general, donors mentioned the need for a stronger “One UN” approach, especially in the context of the Spotlight Initiative. Donors also noted that reporting was based more on output rather than impact.

- **Programme partners** valued the importance of their relationship with UN Women in terms of advancing the objectives of their organizations. Some partners expressed concern about the length of partnership agreements stating that three to six-month contracts were not sufficient to implement sustainable interventions. UN Women provided training to partners on completing FACE forms which the programme partners found helpful. Some partners expressed concern about the timely disbursement of tranches and stated that they had to pre-finance projects from other funds.
- **United Nations Country Team (UNCT) members** noted the high expectations of UN Women in the country, as there are numerous issues related to gender

equality and women's empowerment and gender-based violence, recognizing that it might not be fair to put such weight on UN Women to resolve these challenges. UN Women was very active in the formation of the new UNSDCF and has good relationships at the UNCT level and bilaterally with UN organizations, including contributions in the UNCT. There is a need to be more visible at the state and subnational level. One counterpart noted the coordination challenges faced during implementation of the Spotlight Initiative.

- **Country Office personnel surveyed** feel that UN Women's work in Nigeria aligns to a great extent with the most pressing needs of women and girls in the country.

Communications and advocacy: The Country Office has a Communications Unit, staffed by five personnel: it is headed by a communication specialist (SB4), two UNVs and two interns. All positions are non-staff, shorter-term contracts and some are quite junior. The function directly reports to the Country Representative.

The Country Office has both a Communication and Knowledge Management Strategy; the communication function produces newsletters and other communication products for Country Office programmes, the frequency of which could be regularized. At the time of audit, the Country Office was in the process of further updating and refining its communication strategy, which represents an opportunity to include a performance monitoring framework to track and measure its effectiveness and adjust if needed. This should help to operationalize the strategy, providing concrete steps for implementing the principles therein. The Country Office's communication and advocacy coverage could also be improved by identifying common communications needs across programmes and finding methods to coordinate them.

The personnel surveyed by IAS commented about a significant bottleneck in "communication with external partners", with 37 per cent of respondents "sometimes" experiencing these bottlenecks. In general, survey respondents noted that partnerships with a wide range of stakeholders were very effectively managed or somewhat effectively managed.

Recommendation 1 (Medium):

The Country Representative to update the Communication and Knowledge Management Strategy to include a performance monitoring framework with key performance indicators, targets and an implementation plan. The plan should include analysis of common communication needs across programmes, including advanced planning for communication activities and budgeting for the communications function to ensure pool funding for sustainability.

Advisory note: To further manage the expectations of the Country Office's key stakeholders, the office could take stock of key stakeholders' expectations and align them with the Country Office's own vision.

Observation 2: Coordination efforts

The Country Office leads coordination of gender mainstreaming in the country. The Country Representative and Deputy Representative are primarily responsible for coordination of gender mainstreaming in the country, supported by the National Programme Officer (Normative, Coordination and Partnerships). The Operations Manager also has some opportunity to represent UN Women on coordination as an active member of the Operations Management Team in the country. The Country Office is currently implementing Phase 2 of the Spotlight Initiative and is the technical lead.

The Country Office is permanent chair of the Gender Thematic Group (Deputy Representative). The group has an approved Terms of Reference, workplan and meets regularly. The workplan is monitored regularly for progress but there are limited resources available for coordination-related activities. In collaboration with the Gender Theme Group, UN Women developed a UNCT Gender Equality Strategy. The strategy is currently under review by UNCT for inputs. The Gender Theme Group's workplan also includes supporting and monitoring implementation of the recommendations arising from the UNCT-SWAP scorecard assessment.

The UNSDCF has a dedicated outcome (4.3) to gender equality, and gender equality is mainstreamed in other outcome areas. The Country Office also co-chairs the Development Partners Group on Gender, which includes most key donor representatives in the country. Its overall aim is to provide a forum to maintain focus on and commitment to gender equality issues among development partners, including through sharing information, identifying collaborative activities and coordinating actions where possible. A key principle inherent to the group is to support national leadership and decision-making at all levels, commitment to consultation and transparency, and respect for different opinions. As part of the group's initiatives, UN Women along with other partners is designing key messages on gender equality and women's empowerment to deliver to the new government.

The Country Office is working on a new zonal coordination strategy to strengthen gender equality and empowerment of women activities in the country's 36 States through six zonal coordination mechanisms. The first was recently launched in Maiduguri for the six North East States.

While largely positive about the role of UN Women in Nigeria, external stakeholders encouraged the Country Office and the UN system at large to coordinate more frequently and substantively to create greater impact and change. The feedback acknowledged that other UN entities may have internal dedicated gender expertise and capacity, but external stakeholders saw UN Women as the natural leader in this space. Feedback from stakeholders and review of coordination activities showed more could be done to coordinate and advocate for gender equality and the empowerment of women with UNCT members, including advancing UNCT-SWAP scorecard recommendations, and partnership with CSOs.

Some stakeholders interviewed by IAS mentioned that while the UNCT-SWAP scorecard provides a basis for effectively assessing the components of coordination at the UNCT level and might be used as a guiding tool for UN Women's coordination, coordination efforts should be much larger than UNCT-SWAP and include coordination for results, themes and with other stakeholders in addition to the UNCT.

The UNCT-SWAP scorecard for 2021 was performed between December 2020 and February 2021. There was a strong need for improvement against the indicator on gender parity which missed minimum requirements and seven indicators were

approaching minimum requirements (planning, programming and M&E, and UNCT collaboration with the government on gender equality and the empowerment of women), while six are meeting minimum requirements and one is exceeding minimum requirements. The UNCT should be commended for the indicators that exceed the minimum requirements and IAS encourages UN Women to work with the UNCT to strongly improve in other areas.

As the permanent chair of the Gender Theme Group and considering that many of the action points in UNCT-SWAP assessments are addressed to the Gender Theme Group, UN Women in Nigeria needs to take a leadership role in advocating at the UNCT level and support the UNCT in addressing the recommendations raised in the UNCT-SWAP scorecard. This has been corroborated by feedback from external stakeholders. Otherwise, there is a risk that the UNCT-SWAP scorecard recommendations will not be implemented and the UNCT may not give sufficient attention to discussing and addressing issues related to gender equality and the empowerment of women.

Recommendation 2 (Medium):

The Country Representative to:

- (a) Ensure that the UNCT Gender Equality Strategy is formalized and identify key success factors for its effective implementation, including coordination for results, themes and coordination with other stakeholders in addition to the UNCT.
- (b) Advocate with the UN Resident Coordinator and UNCT for implementation of recommendations raised in the UNCT-SWAP scorecard assessment.

Observation 3: Design and implementation of Strategic Note priorities

Strategic Note design:

Development of the Country Office's Strategic Note 2023–2027 followed UN Women's internal processes, seeking feedback from various internal parties. Interviews and discussions with stakeholders revealed that UN Women had a very participatory

approach towards development of its Strategic Note. IAS' review noted strong goal congruence between the 2023–2027 Strategic Note, UN Women's Strategic Plan, UNSDCF and the Country Office's Biennial Work Plan. Lessons learned from the previous Strategic Note have been incorporated in that for 2023–2027. The Country Office's Strategic Note and Biennial Work Plan are also designed to support achievement of the Sustainable Development Goals. The Biennial Work Plan outlines the specific activities that UN Women will undertake to achieve these priorities.

All project activities and project indicators are aligned with Strategic Note outcomes. However, some elements may need further improvement to help with efficient evaluability:

- Disaggregation: The Strategic Note does not adequately disaggregate data by group. For example, the indicator "Number of women trained on gender-responsive budgeting" does not specify the age, or socioeconomic status of the women trained.
- Data collection: The Strategic Note does not specify how the data will be collected for the indicators.
- Data analysis: The Strategic Note does not specify how the data will be analysed to assess its impact.

Strategic Note implementation and value for money

IAS noted that the Country Office regularly reported on Strategic Note progress through its biennial and annual reports, which complied with corporate requirements. The annual report follows the key standard questions and provides an overview of the annual progress made and data on the results achieved. Thematical priorities were advanced in all areas of office's work.

Discussions with key stakeholders, review of annual reports and project-specific reports indicated that, overall, the Country Office is doing a good job of promoting gender equality in Nigeria. The Country Office has made progress in achieving its goals but is facing several challenges, which could be overcome by raising more funds, building more political will and addressing social norms.

The financial implementation rate varied during the previous Strategic Note (2018–2022) between 75 per cent and 86 per cent (see Table 1).

Although the Country Office made progress in terms of financial implementation for its previous Strategic Note, there was room for improvement in terms of showcasing the value for money of the office's interventions. This was probably due to the absence of a documented process to collect, validate and analyze data on changes in outcome and output indicators from one period to another; and too many outcomes and outcome indicators as noted below.

- The previous Strategic Note had too many indicators for outcomes (38 in 2022) and outputs (78 in 2022), which have been increasing over the years. This might indicate a fragmentation of programmatic approach, limited integration and lack of strategic direction with fewer but result-focused outcomes. It also increased the Country Office's workload in collecting, validating, monitoring and reporting on all the indicators. The outcomes (between 27 indicators in 2018 and 38 indicators in 2022) and output indicators (between 44 indicators in 2018 and 78 indicators in 2022) kept changing throughout the Strategic Note 2018–2022 period which seems to suggest that the Country Office's priorities also kept changing. This was also due to the introduction of the Spotlight Initiative as new results and indicators were developed to accommodate the programme.
- Some indicators were only measured for one year, affecting their longer-term impact evaluability. In total, 44 outcome indicators were only measured for one year. Six outcome indicators which started in 2021 were discontinued in 2022, as were 23 output indicators.

As a result of too many indicators and changes in indicators from one period to another, the Country Office was unable to show or measure progress against some of the indicators over the last Strategic Note period. IAS' review of Country Office annual reports over the last five years suggests that the office was unable to report significant progress against many of the indicators: most of the indicators had some progress, or no change, e.g., against almost 30 outcomes there was no change in the rating as reported by the office. Significant progress was reported against 23 indicators, while 22 indicators were reported to have reached or surpassed the targets. Financial spending did not align with programmatic progress; therefore, there may be a risk of weaker value for money or reduced cost-effectiveness, which could be better monitored in the new Strategic Note.

Monitoring and evaluation:

The Country Portfolio Evaluation of the Strategic Note 2018–2022 was conducted by UN Women’s Independent Evaluation Service. The evaluation revealed that the Country Office’s work is relevant in the context of Nigeria and in terms of advancing gender equality in the country. Feedback obtained from the Independent Evaluation Service on the status of the evaluation recommendations was positive: most of the recommendations have been completed, some are still ongoing, with none overdue. The Country Office also had a number of project-specific decentralized evaluations commissioned by UN Women.

The Country Office’s M&E position had been vacant for some time and had just been filled before the date of the audit field work. The current Monitoring, Evaluation and Reporting specialist is a service contractor at SB-5. Considering the portfolio of the office, the M&E function seems understaffed.

The Country Office developed a detailed Monitoring, Evaluation and Research Plan 2023–2027 to support its current Strategic Note; however, it would take lot of commitment and resources to deliver on the plan considering the geographical spread of Country Office programming. The plan contains detailed activities to be performed, linked with outcomes and outputs. Evaluation budgets have been indicated in the plan.

Programme officers conduct validation of reports from programme partners. However, no independent monitoring missions were conducted in the recent past and project managers were conducting monitoring activities for their own projects which is not an ideal arrangement. In addition, there was no independent mechanism for validating the data reported by project managers from September 2022 to February 2023 because of the absence of the M&E specialist.

Recommendation 3 (Medium):

The Country Representative to strengthen the Country Office’s monitoring, data

validation, and reporting frameworks and workflows. In particular:

- (a) Clearly define the roles and accountability of parties involved in overseeing programmatic and associated financial implementation.
- (b) The M&E function to provide quality control of result-frameworks during project design, ensuring appropriate indicators and linking project indicators to the Strategic Note results framework.
- (c) The M&E function to establish a process for validation of key data reported by programme teams (e.g., post-implementation reviews, impact assessments, contacting sampled beneficiaries, etc.).
- (d) The M&E function to establish a protocol to plan and collect disaggregated indicator data in projects and the Strategic Note.

Observation 4: Resource mobilization

The Country Office has a Resource Mobilization and Partnerships Strategy (2023–2027) which was recently developed and complements the Strategic Note 2023–2027. The Resource Mobilization Strategy identifies the following areas of opportunity:

- Partnerships with traditional and non-traditional donors.
- Working with the private sector in Nigeria – a private sector-led, gender-based violence fund has been launched.
- Development and implementation of Joint Programmes with other UN agencies.
- Mobilizing government’s domestic resources through gender-responsive budgeting with the Ministry of Finance for government to take over gender equality and the empowerment of women activities in its budgets, e.g., budgets of one-stop activities have been integrated into State budgets.

The Country Office has an opportunity to intensify its engagement with the private sector considering the interest in social development funding. The Country Office reported it was carrying out a study on how Corporate Social Responsibility is being used and could be used to bring about gender equality and the empowerment of

women in Nigeria. The results of the study will be validated by national stakeholders in September 2023.

Analysis of trends over the last Strategic Note period suggests that the Country Office did not have sustained success in meeting the Development Results Framework (DRF) resource mobilization targets. Table 1 showed that the Country Office managed to raise 90 per cent (US\$ 11.8 million) of targeted funds in 2021 but, in other years, the targets were too ambitious, or the Resource Mobilization Strategy was ineffective, and the Country Office was unable to meet its targets. The annual target for DRF was increased considerably from US\$ 13.19 million in 2021 to US\$ 23.9 million 2022 and the Country Office only managed to mobilize 46 per cent of the targeted resources. See Table 1 for analysis of targets and actual resource mobilization.

A dedicated action plan with key performance indicators is required to complement the existing Resource Mobilization Strategy and help the Country Office to achieve its targets. The Country Office was not making effective use of the LEADS platform to proactively monitor its Resource Mobilization Strategy. No new project pipelines have been entered in the LEADS system in 2022 or 2023. LEADS provides Country Office personnel with timely information on the effectiveness of resource mobilization, allowing them to adjust targets and track opportunities.

Recommendation 4 (Medium):

The Country Representative to:

- (a) Finalize the Country Office's resource mobilization action plan for five years with success indicators and assigned accountability and monitor its implementation through regular reports.
- (b) Request that all project pipelines are recorded in a timely manner and that corporate systems are used to measure the effectiveness of resource mobilization efforts.

Observation 5: Programme and project management – governance, design, risk management and oversight

Programme structure

The Country Office had established a project management structure with different thematic leaders reporting to the Deputy Representative. The Deputy Representative was in charge of the Programme teams which are divided into four thematic areas, each with a programme lead. The Country Office has both a humanitarian and development portfolio, including EU Spotlight funding. Originally planned for 48 months, the Spotlight Initiative has been extended to December 2023, and Phase II is currently in progress. The Ending Violence Against Women (NOC-FTA) thematic lead also manages the Spotlight Initiative in the Country Office.

From its field visit to Maiduguri, meeting with beneficiaries and local partners, IAS noted that the Country Office has implemented projects by proactively identifying and mitigating risks and issues.

Project delivery

The project delivery report for 2022 noted that a number of projects were behind schedule in terms of financial delivery and some projects were under 50 per cent delivery even though the year had already ended. As of 14 June 2023, according to the

Project Delivery Dashboard, overall financial delivery for 2022 was 58 per cent¹. The Country Office's overall budget from 2021 to 2022 remained consistent at around US\$ 13 million according to project delivery reports.

IAS notes that the Spotlight Initiative, which is one of the Country Office's major projects, was behind in terms of financial and programmatic delivery. Some of the issues related to delivery are outside the Country Office's control, such as the security situation in the country, recent election campaigns and turnover of key Spotlight staff in the Resident Coordinator's Office. IAS further noted that the ongoing Women's Political Participation Project was behind schedule and over budget, with half of planned beneficiaries trained so far. Reportedly this was in part due to national elections delay and late disbursement of funds to the UN Women's partner.

Some delays were attributed to turnover and the absence of dedicated personnel in the field who were involved in partner management.

Quality and timeliness of donor reports

The Deputy Representative reviewed all donor reports before they were submitted to donors. However, some donors interviewed by IAS raised concerns about the reports in terms of measuring and demonstrating impact and results. Some donors also wanted more proactive communication from the Country Office on the progress of projects and any key challenges. Some donors mentioned that detailed financial information was not available, and they were unable to see detailed expenditure against budgets as outlined in project documents. This is a corporate issue which has been reported by IAS in a previous corporate audit and is expected to improve with implementation of the new Quantum ERP system.

In some cases, project monitoring and progress reporting focused on completed activities and the number of beneficiaries supported through training and input distribution rather than measuring changes and impact results. This limited the

Country Office's ability to track and report on projects' overall level of effectiveness and impact.

In the post-COVID-19 period, the Country Office has significantly improved the situation and put in place mechanisms to deliver all its reports in a timely manner (three reports were submitted with a delay in 2022, compared to nine in 2020). IAS noted that of 72 reporting commitments that were due over the last three years (2020–2022) 19 were submitted with delays. This period included COVID-19 related challenges when it was difficult to obtain reports from partners due to limitations on mobility and, in some cases, work was stopped altogether.

Project monitoring and evaluation

The M&E unit consists of only one person who was recently hired. The position had been vacant for six months and therefore no independent monitoring activities have been carried out in the recent past. As significant programme activities are implemented by programme partners, monitoring is shared between the programme partners and UN Women programme personnel, which is aligned with their terms of reference. Some office personnel interviewed by IAS raised concerns about the weak M&E function which puts additional pressure on them in an area where they lack expertise. Good project management practice requires an independent monitoring function to map and validate these efforts, providing an adequate monitoring framework for all parties involved.

Exit and sustainability strategies

During its field visit to Maiduguri, IAS noted that some project activities had continued even after project funding had ended. IAS noted that most projects had documented exit strategies in the project documents and projects were linked to each other. For example, the ICT Project strategy includes basic training to beneficiaries and proposed a plan for transferring ownership of project assets to the government. The strategy also includes a plan for training local staff to maintain and operate the ICT equipment.

¹ According to the latest financial delivery report shared by the Regional Office, the Country Office's financial implementation rate was 84 per cent for the year ended 2022, however IAS could not obtain a clear audit trail for this figure.

The strategy is reasonably adaptable and may be adjusted as needed to accommodate changes. Local government staff have been trained to maintain and operate the ICT equipment.

During its field visit to Maiduguri, IAS was informed that ICT projects have been well received by the community, leading to increased enrolment in schools where computers were made available, even resulting in nominal fees being implemented. However, it is unclear if these fees directly support the ICT programme, except in the case of one school where the fees are used to pay the IT instructor. According to the Country Office, as part of the sustainability strategy, the respective school managements had requested that the government authorities assign a qualified ICT teacher to their schools. While we were told the government is inclined to provide support, the process will take some time. The student-to-computer ratio is high, albeit with a preference for female students.

IAS noted that even though projects have documented exit strategies, there is a need to effectively monitor the sustainability of projects after closure. Without proper monitoring of sustainability provisions, the Country Office may not be able to sufficiently build the capacity of stakeholders to take over projects; eventual handover of projects to beneficiaries may not be carried out effectively; and project results and outcomes may cease to exist after project closure, which also impacts value for money. This was evident in one of the agriculture projects implemented through a programme partner, where its supplier made attempts to buy back equipment from the beneficiaries at a lower price, demonstrating potential issues with beneficiaries needs, the project desired outcomes and its sustainability.

Lesson Learned: *The local community should be involved in project planning and implementation. This will ensure that the projects are long term and meet the needs of the community. In the case of UN Women's ICT project in Maiduguri, student fees could be used to directly support the ICT programme. This will help to ensure that sufficient funds are available to maintain and operate the computers.*

Beneficiary complaints mechanism

IAS met with a sample of beneficiaries who provided good feedback on UN Women's interventions. This was also confirmed by some of the donors.

At the same time, IAS noted that the Country Office does not have a formal process to independently receive feedback from beneficiaries. As the office is geographically spread, there is a risk that important feedback on the effectiveness of interventions or complaints, including those related to potential sexual exploitation and abuse may go unreported. There was no email address or phone number through which beneficiaries could contact Country Office management independent of partners and project management staff to raise their concerns, if any. As mentioned above, the attempts to buy back agriculture equipment distributed to beneficiaries might indicate that beneficiaries' needs were not assessed at the project design stage or monitored later. The Country Office reported that the project was executed to aid early recovery in a volatile humanitarian crisis context in which such risks are seen as inherent.

The Country Office is of the view that as partners implement most of UN Women's projects in the field, then the UN Women project managers are the appropriate persons for beneficiaries to contact to address their grievances. However, well-established, independent safeguarding mechanisms are required to avoid any potential interference and personnel collecting the feedback need to be trained on how to handle these issues.

Project risk management

IAS noted that not all projects had dedicated risk registers in place and, as a result, it is difficult for the Country Office to develop strategies and actions to manage the risks. The consolidated risk register maintained by the Country Office is good quality and covers risks in broad terms; however, risks specific to projects identified in this audit report such as sustainability, management of working with beneficiaries, monitoring and evaluations have not been covered.

The Country Office is of the view that it has a comprehensive risk register that covers all programme portfolios; therefore, it may not be necessary to maintain a project-specific risk register unless required by a donor. In such cases, the Country Office attached the comprehensive risk register as part of the project document.

According to the Enterprise Risk Management team at headquarters, a few countries have made use of individual project risk registers, especially for large/significant projects, and it is very likely that it will soon become a requirement for all projects to

have separate risk registers. Consequently, this will be codified in a policy/procedure that the Programme Support Management Unit is currently working on.

Recommendation 5 (Medium):

The Country Representative to strengthen project portfolio management, in particular:

- Enhance RBM capacity among project managers and revise the reporting methodology cascading it into Partner Agreements to ensure that results are measured in a timely manner and validated for accuracy.
- Establish a follow-up mechanism and accountability for submitting timely and accurate donor reports and obtain donors' feedback on the reports submitted. In addition, ensure donor requests for information are addressed in a timely manner.

Recommendation 6 (Medium):

The Country Representative to ensure that strong quality assurance is included during the project design and project approval process, including effective needs assessment, adequate results frameworks with exit and sustainability elements, and risk management strategies which should be monitored during project implementation.

Recommendation 7 (Medium):

The Country Representative to ensure that projects have established solid mechanisms for working with beneficiaries, e.g., needs assessments for designing project interventions, follow-up on beneficiary selection and a feedback response mechanism which is compliant with Accountability to Affected Populations principles. These processes should be regularly and independently monitored for their effectiveness.

Observation 6: Programme partner management

Management of programme partners was generally in accordance with policies and procedures but needs some improvement in terms of monitoring and evaluation. PGAMS data from 2020 to 2022 shows a total of 127 agreements with 84 programme partners for a total agreement value of US\$ 11.72 million.

As per the Country Office's account activity analysis report, from 2018 to 2022 partner-related advances ranged from US\$ 1.7 million in 2019 to US\$ 4.4 million in 2021. Most partners reviewed by IAS were selected through a competitive bidding process and there was evidence of Project Appraisal Committee meetings. The Country Office has engaged some international non-governmental organizations with a good presence in the country and sound internal control systems. IAS' review of programme partner management and partner reports indicates that progress has been made to advance UN Women's mandate through the programme partners. This was also confirmed by evaluations and the review of project reports submitted to donors.

IAS' review of the account activity analysis report from 2018 to 2022 indicated that the Country Office spent almost US\$ 2 million under account codes where partner-related assets and inventory could be charged which is a substantial investment. ***There is a need for stricter and closer monitoring during and after the closure of projects to ensure that assets and inventory procured are used for their intended purposes.***

The Country Office did not use the PGAMS database consistently and several reports due between 2020 and 2022 had not been uploaded in PGAMS, e.g., two reports from 2020, 18 reports from 2021 and 14 reports from 2022. IAS further notes:

- There were delays in the disbursement of funds to programme partners, which resulted in delays in the implementation of activities. The issue was further complicated by the duration of partner agreements, which are sometimes very short – between three months to a year.
- Due to the office's insufficient M&E capacity, there is a risk that monitoring of programme partners may not be carried out on a regular basis. The project managers consulted monitored programme partners; however, this was not done on a regular basis due to workload and lack of guidance.

- Some partners were not provided with training on prevention of sexual exploitation and abuse, fraud and corruption.

IAS reviewed the partner audit reports and action plans for the period between 2018 and 2021 and noted the following:

- (a) In general, the Country Office is doing a satisfactory job in terms of implementing previous audit findings related to its programme partners. The Country Office only had approximately US\$ 1,000 of financial findings from a programme partner audit dating back to 2018. All other financial findings with respect to programme partner audits have been implemented by the programme partners.
- (b) Of the 40 programme partner audits, only three partners had received a qualified opinion.
- (c) Management control findings formed 65 per cent of the audit findings; therefore, the Country Office needs to ensure that the partners selected have strong internal controls.

Recommendation 8 (Medium):

The Country Representative to empower local partnerships as a long-term strategy and enhance programme partner management by:

- Better planning, considering the availability of funding and engaging programme partners for longer periods of time to ensure activities are sustainable in the long term.
- Regularly updating PGAMS and ensuring that all relevant documents are uploaded in the portal for easy access.
- Ensuring that all partners are trained on prevention of sexual exploitation and abuse, fraud and corruption.

Advisory Note

IAS advises Country Office management to select partners with stronger internal controls to mitigate issues around management control findings during audits.

Engaging local programme partners can help to ensure community voices and concerns are heard, resulting in more inclusive and locally relevant projects.

B. Governance, risk management and internal controls

See Background section for key Country Office data. According to data in the OneApp Personnel Dashboard, the Country Office has 47 personnel including 12 staff members (four International Professionals, five National Officers and three General Service staff), 21 service contractors, 4 Special Service Agreements (SSAs) and 10 UN Volunteers (UNVs) and Interns.

IAS assessed that, overall, the Country Office's internal governance, organizational structure, and data and knowledge management needed some improvement. The Country Office needs to conduct a functional analysis, especially for its Operations team; ensure reliable and sufficient business continuity planning; further embed comprehensive risk management as part of the Country Office's decision-making processes and programme and project life cycle, and track risk mitigation actions; continue to increase personnel's awareness of ethics, standards of conduct and fraud prevention; enhance fraud risk assessment processes; and ensure data in corporate systems is complete and accurate.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 7: Internal governance and filling vacant positions

The Country Office developed a new Strategic Note 2023–2027, which successfully went through the required review processes and has been endorsed by the UN Resident Coordinator. The Strategic Note is aligned to the Nigeria UNSDCF 2023–2027 and the UN Women Strategic Plan 2022–2025.

Structure of the office: Country Office management has a well-articulated structure which is outlined in the organization chart. The office is headed by the Country Representative (P5), assisted in Programmes by a Deputy Representative and in Operations by an Operations Manager: the three form the Senior Management Team. The Programme teams are divided into four thematic areas, each with a programme lead, and 24 personnel in total. The thematic area of Peace, Security and Humanitarian Action is operated from the Maiduguri office. The programme thematic lead (NOC-TA) for Humanitarian Action and Disaster Risk Reduction is also the officer-in-charge for Maiduguri; leads coordination for the Northeast programmes; and is a focal point for operations and providing oversight over the three personnel in the field office. The Operations Manager oversees the Operations team of six core personnel as well as project operations: three project finance associates from the above thematic areas have a second line of reporting to the Operations Manager, while the Spotlight project

finance associate from the Ending Violence Against Women theme area reports directly to the Operations Manager. The structure also includes a communications team led by a Communications Officer (see Observation 1), directly reporting to the Country Representative; Normative, Coordination and Partnership Officer and Monitoring, Evaluation and Reporting Analyst.

IAS noted the following gaps relating to staffing and resources:

- Nigeria is one of the largest UN Women offices in Africa, processing very large transactions yet the Operations team appears significantly understaffed. The Operations team is led by an international Operations Manager, with two local staff on General Service contracts: one is a Finance Associate and the other is an Administrative Associate. The HR function is currently led by a national UNV under the supervision of the Operations Manager. There is no dedicated associate for the procurement function: currently, procurement is performed by a national UNV under the supervision of the Operations Manager. There is no dedicated security associate, yet safety and security are noted as high risks in the Country Office's risk register. The Operations Manager serves as the security focal point. Three interns also support the Operations team. **The highest number of personnel within the Operations functions are either national UNVs or interns, yet they are performing core functions in the office.** Due to the size and needs of the Country Office compared to the size of the Operations team, operations personnel are overloaded. There has also been a high turnover of

personnel in the Operations team and some positions have not yet been filled. The Operations Manager was also on detailed assignment to Ukraine which increased the workload of the already small Operations team.

- The officer-in-charge heading the Northeast Humanitarian Action Programme located in the Maiduguri office was on a temporary contract: this increases a risk to the sustainability of the programme, which is currently being addressed.

There is also a risk that losing personnel with institutional knowledge will negatively impact results and business continuity. Because of the Country Office's inability to offer long-term contracts, there is a risk that the office will not be able to attract strong candidates, or retain qualified personnel, due to funding constraints and the office's inability to promote and motivate existing personnel due to better contract modalities offered by other UN agencies and development organizations.

From the survey conducted by IAS, most personnel stated they were satisfied with the support received from headquarters and the Regional Office. Comments on workload came from both Operations and Programme personnel. From the survey results, it is evident that personnel faced bottlenecks in areas such as recruitment, disbursement of funds to programme partners, contracting of SSA consultants and procurement.

Recommendation 9 (High)

The Country Representative to align the Country Office's current structure, functions and skillset with its growing programmatic and operational needs; request that key positions are budgeted for in project proposals; ensure business continuity planning and handover processes are in place; and reduce potential bottlenecks reported in the personnel survey.

The Country Office's senior management team in response to IAS recommendation expressed their commitment to ensure that different teams have sufficient capacity for smooth operations. The senior management team determined that all new proposals should have an Operations position (Finance, Procurement functions); for example, in a recent Women, Peace and Security proposal, two positions have been approved. A Security Associate position has been proposed in the new Strategic

Note/Country Office organization chart and is currently under discussion with the Regional Office for additional new core funds to fill the position.

Observation 8: Working and control environment and fraud prevention

Country Office management has established an adequate control environment. The office complies with headquarters processes such as Asset Verification and Infosec. The internal control framework was recently updated in March 2023 and was endorsed by the Country Representative. Compliance with UN Women mandatory training courses is at 100 per cent. No significant issues were noted from the feedback received from headquarters and regional units.

Based on IAS' sample testing, the Abuja office appears to have functioning controls for Operations procedures such as financial management, procurement, HR and travel.

From the personnel survey conducted as part of this audit, all personnel reported that they were aware of their obligation to report allegations of wrongdoing. Most personnel feel empowered within their teams and that they have opportunities for leadership within their teams. The following areas could be enhanced by Country Office management:

- The majority of personnel (81 per cent) feel or sometimes feel overloaded with their workload. Personnel explained that the Country Office is increasingly understaffed and colleagues who have left, in most cases, are not replaced in a timely manner and their workload is shared among existing personnel. As per the latest data provided by the Country Office, 24 personnel have left the office since January 2021, including the Country Representative who moved to another office.

IAS personnel survey indicated that:

- Majority of personnel agreed they were treated with dignity and respect in the office and there is a collaborative environment between programmatic and operations team. Personnel also agreed that the office provides a conducive and safe working environment.

- There is a need to have regular discussions within the country office and sub teams on fraud and other types of misconduct and how to manage these risks.
- 25 % of respondents reported that they were aware of instances of unhealthy behaviour in the office working environment.
- On the question of whether exceptions from policies and procedures are approved and/or rules, policies and procedures are not followed or bypassed, including by management 35% of personnel strongly agreed they rules are bypassed.

At the request of IAS, the Country Office conducted a self-assessment of its internal control environment via an Internal Control Questionnaire (ICQ). The office rated 33 controls as “fully implemented” and 3 controls as “partially implemented”.

Advisory Note

IAS advises the Country Representative to:

- (a) Continue to increase personnel’s awareness of ethics, standards of conduct and fraud, and enhance fraud risk assessment processes and how to report potential concerns.
- (b) Seek advice from the UN Women Ethics Adviser on how to enhance and create awareness of reporting any misconduct that has occurred and inappropriate use of official resources.

C. Operations

See Background section for details. According to the Atlas Purchase Order report, the Country Office raised 434 purchase orders between 2020 and 2022 for procurement of goods and services totalling US\$ 2.5 million; 1,372 purchase orders for travel-related expenses totalling US\$ 2.16 million; and 182 purchase orders for short-term consultants totalling US\$ 1.4 million. Ninety-nine per cent of purchase orders issued by the Country Office were within the US\$ 50,000 request for quotation limit, meaning that the office can fulfil its needs through micro purchasing (338 purchase orders for US\$ 743,892) or request for quotation (91 purchase orders for US\$ 1,332,790). A UNV supports the Operations Manager in HR management. At the time of the audit, the Country Office did not have a Procurement Associate, but had a designated buyer and an alternate buyer.

IAS reviewed the Country Office's operations processes, covering the UN Business Operations Strategy, HR, procurement, financial management, travel management, asset management, ICT and security management. IAS assessed that satisfactory controls were in place for financial management, asset management, management of ICT and travel. The Country Office needed some improvement in procurement. The Country Office would benefit from developing specific learning plans for personnel; ensuring greater transparency in SSA selection; and ensuring that position planning is supported with budget management that is as flexible as necessary. The Country Office should analyse its zero value assets to ascertain if they are still in working condition or if there is a need to dispose of them. The Country Office needs to ensure that the Security Safety and Compliance Survey is conducted for the West Africa Examination Council (WAEC) office, and that the County Representative attends all meetings of the UN Security Management Team. The Country Office should proactively participate in the annual review of the UN Business Operations Strategy and make use of common services. The Country Office also needs to ensure cost consciousness when arranging travels.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 9: Procurement planning and documentation

At the time of audit, the Country Office did not have a dedicated procurement staffing resource. Procurement-related duties were being performed by a National UNV, supported by the Operations Manager. The Country Office informed IAS that two National UNVs have been nominated to obtain the CIPS certification in 2023, which will increase their procurement skills. However, while these measures will boost temporary capacity, they will not lead to longer-term business continuity.

Analysis of purchase order data from 2020 to 2022 suggests that 83 per cent of procurement was under the threshold of US\$ 50,000, which may indicate weak planning and affect the Country Office's ability to consolidate similar requests and obtain better value for money as IAS noted some goods and services of a similar

nature. During this period, only five transactions amounting to US\$ 422,069 were above US\$ 50,000. The Country Office uses Long-Term Agreements (LTAs) for travel, security and cleaning services.

The Country Office has used the corporate E-procurement system for all procurement above US\$ 5,000 since 2020. From 2020, the Country Office recorded women vendors in the system as required by headquarters. From a review of the Gender Responsive Procurement OneApp dashboard, 44 per cent of the number of contracts were with women vendors and 24 per cent were contracts with women-owned businesses.

Procurement planning: The Country Office prepares annual procurement plans as part of the annual work planning process. The Programme and Operations team work together to develop and upload the plans on SharePoint. However, the plans are not regularly updated and, reportedly, Programme teams make ad hoc requests to be processed by the Operations team. IAS checked the procurement plans on the procurement SharePoint versus actual procurement as per Atlas purchase order data

(excluding non-staff related purchase orders and travel) and noted that actual procurement was much more than planned procurement from 2020 to 2022 as presented in Table 3.

Table 3: Procurement plan versus actual procurement (Source: Procurement SharePoint)

Year	Procurement Plan	Actual Procurement	Difference
	US\$		
2020	267,341	445,575	178,233
2021	46,997	1,050,411	1,003,414
2022	311,700	1,002,767	691,067
Total	626,038	2,498,753	1,872,714

Based on discussions, IAS noted that the challenges with procurement planning arise from the lack of internal programme planning. According to management, as part of its action plan, all Programme Managers are now mandated to incorporate the prompt submission and review of both annual and quarterly procurement plans as an indicator in their respective annual performance plans. The office has improved the situation recently by conducting quarterly reviews to align implementation with planned activities.

Micro-purchasing solicitation: The Country Office carried out a comprehensive market research exercise and developed a list of 59 potential vendors for each category of procurement. As for solicitation, most quotes were obtained from phone calls. Although not required by policy, as best practice the Country Office should ensure that it can maintain a trail of such contacts, to ensure and demonstrate integrity and transparency as micro-purchasing is material in total (US\$ 744,000 from 2020 to 2022) and the least controlled mode of procurement. While the Country Office confirmed it has a generic procurement email account, for the micro-purchasing samples reviewed, IAS did not see any evidence of solicitation through this account. It is important to ensure that transparency and integrity are maintained when engaging with vendors.

Micro-purchasing purchase order creation: In the sample reviewed by IAS, there were instances where the Country Office had more than one micro-purchasing purchase order in the same month with the same vendor and the cumulative value of the

purchase order exceeded US\$ 5,000 which requires that a request for quotation/request for proposal is conducted in the E-procurement system. The highest three vendors had nine purchase orders for a total amount of US\$ 35,888. The Country Office is aware of this and is working to improve the situation through use of detailed procurement planning.

Long-Term Agreements (LTAs): Currently, the Country Office does not have LTAs with hotels because of the inflation in the country. Therefore, for related travel, hotels must be sourced locally. The Country Office piggybacks on other UN agencies' local LTAs for travel, security, and cleaning services.

External challenges due to the country context: IAS learned that the Country Office faces the external challenge of a limited market when it comes to companies offering printing and equipment. Reportedly, the Country Office has not found any authorized vendor for equipment such as laptops and copiers: the office either has to procure locally or use global LTAs or IT supplies which then takes time to arrive because of shipping and customs clearance.

Recommendation 10 (Medium):

The Country Representative to consider enhancing and sustaining the Country Office's Procurement function and strategy, including a dedicated resource for the Procurement function, monitoring procurement plans, reducing micro-purchasing through better planning, greater use of LTAs, consistently using the corporate procurement systems and dedicated emails, regularly updating the potential supplier roster, and ensuring filing for all procurement transactions is complete (e.g. micro-purchasing, direct procurement).

Observation 10: HR management

Over the audit period, there were 138 SSA related purchase orders valued at US\$ 1.4 million, yet there was no dedicated HR associate. Currently, HR management functions are being performed by a National UNV with guidance from the Operations Manager. HR is a core function and needs dedicated personnel on a long-term contract because of sustainability issues and the need to ensure institutional memory. According to the HR report, between 1 January 2021 and June 2023, 48 personnel joined the Country Office, while 31 personnel separated from the office. The Country Office informed IAS that after the audit field work, it had hired an Admin Associate (FTA [TA]), and the selected candidate would take the lead on HR functions.

Learning and development: From the personnel survey conducted by IAS, 81 per cent of personnel felt they have the knowledge and skills in the thematic or operational area in which they work to fulfil their duties; while 19 per cent stated that for the areas in which they do not feel confident, they have access to regional and headquarters expertise. Personnel highlighted the following areas where they felt they needed more training: Quantum ERP, M&E, gender-specific data analysis, Procurement, Finance, result-based reporting and the hiring process through Quantum. Colleagues seek additional support in the following areas (ranked from the highest to lowest): Finance (represents 52 per cent), Procurement (represents 48 per cent), and remaining participants indicated Recruitment & HR, partner engagement, strategic and annual planning, project implementation, UN system coordination, communication & advocacy, project proposals, monitoring & reporting, normative or policy issues, evaluation, capacity building interventions and articulation of results.

Country Office management should ensure that the learning and development plan caters for these gaps to ensure that personnel are equipped to perform effectively.

Mandatory training: At the time of the audit, the Country Office shared the latest mandatory course progress report that evidenced a 100 per cent completion rate.

SSA recruitment and management: While the Country Office had established controls around SSA recruitment, the following areas could be enhanced:

- **Reference checking:** Of the 12 SSA samples that IAS reviewed; in seven cases no

references were obtained. As confirmed by headquarters HR, the hiring unit must obtain two reference checks (one of which may be internal) from referees listed on the selected candidate's UN Women P-11 and/or current/previous employer/supervisor.

- **Review panel:** IAS noted that the majority of SSA desk reviews were conducted by two panellists. As per SSA policy, and to enhance transparency and objectivity, assessments should be carried out by the hiring manager and two other staff members.
- **Justification for shortlist from the longlist:** Although not required by the policy, as best practice the Country Office could have a summarized justification of its shortlisting decisions based on the degree of expertise required and the requirements set in the Terms of Reference.

Staffing gaps and competitiveness: IAS understands that the Country Office struggles to compete with other UN agencies in the local market for attracting personnel. Due to their available funding, some agencies can offer candidates better contracts; therefore, the UN Women office has experienced high turnover, with personnel leaving the organization for other agencies. Because of limitations with budget, the Country Office offers mostly non-staff contractual agreements or UNV contracts.

Recommendation 11 (Medium):

The Country Representative to ensure that:

- Based on the availability of funding, there is a dedicated resource for the HR function.
- A specific learning and development plan addresses personnel training needs. IAS advises that Quantum, Finance and Procurement training be prioritized as these are core operational areas.
- The SSA recruitment process is enhanced to demonstrate greater transparency and competitiveness, including an adequate evaluation panel and properly documented reference checking process.

- Position planning is supported with budget management that is as flexible as necessary, pooling multiple project budget funds, where necessary, and justified for establishing/upgrading positions and obtaining position approvals (HR, SPRED etc.), where required by the Delegation of Authority Framework Policy.

Observation 11: Safety and security management

The UN Women Nigeria Country Office is located in Abuja within the premises of the UN Compound with other UN agencies. The UN Department for Safety and Security (UNDSS) oversees the safety and security of the premises. The Country Office also has another premises which was provided by the Government in Abuja after the 2011 bombing at the UN Compound. The Programme team mostly operates from this office location. In addition, the Country Office has a sub-office in the Northeast region in Maiduguri, which is co-located in the UN-OCHA building. The Country Office pays its contributions towards UNDSS common security costs on time.

IAS was informed that there are no significant security issues with the Country Office and the office is responsive and cooperative.

The following good practices were identified: IAS noted that the Country Office ensures visitors attend UNDSS security briefings and issues VHF radios for emergencies. IAS observed a headcount that was conducted during the audit mission.

Security and Safety Compliance Survey (SSCS): In 2022, the Country Office conducted the SSCS for two sub-offices – the Abuja UN house and the Maiduguri office. The Abuja location had a security compliance rating of 96.3 per cent and the Maiduguri office had a security compliance rating of 100 per cent. IAS observed the physical security controls in the compound and confirmed what the Country Office had reported in the SSCS. However, IAS noted that no SSCS was conducted for the office in the WAEC building.

Security Management Team meetings: IAS reviewed eight Security Management Team meeting minutes and noted that UN Women was represented on only three of those occasions. According to the security policy manual by the United Nations

Security Management System, the Head of Office should attend UN Security Management Team meetings. Pertinent security-related information may not be available to inform decisions if UN Women is not represented at these meetings.

Recommendation 12 (Medium):

- The Country Representative to ensure that the Security and Safety Compliance Survey for the WAEC building is conducted and security controls are implemented.
- The Country Representative to continue attending Security Management Team meetings with limited delegation in case of absence to ensure that UN Women is represented at the meetings, and pertinent security-related information is obtained and disseminated among staff, if necessary.

Advisory Note

Given the diverse security profile of the country, IAS advises Country Office management to remain vigilant in security matters and continue assessing different security risks related to the security of its staff, premises and assets. The Country Office should ensure it is in constant communication with UNDSS to be up to date with security matters in Nigeria.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
Observation 1. Advocacy and communications	Recommendation 1: The Country Representative to update the Communication and Knowledge Management Strategy to include a performance monitoring framework with key performance indicators, targets and an implementation plan. The plan should include analysis of common communication needs across programmes, including advanced planning for communication activities and budgeting for the communications function to ensure pool funding for sustainability.	Nigeria CO	Medium	<ul style="list-style-type: none"> Communications officer to meet team leads to establish communication needs in each thematic area. Develop an action plan. Finalize the communication and knowledge management Strategy 	September to December 2023
Observation 2. Coordination efforts	Recommendation 2: The Country Representative to: (a) Ensure the UNCT Gender Equality Strategy is formalized and identify key success factors for its effective implementation, including coordination for results, themes and coordination with other stakeholders in addition to the UNCT. (b) Advocate with the UN Resident Coordinator and UNCT for implementation of recommendations raised in the UNCT-SWAP scorecard assessment.	Nigeria CO	Medium	<ul style="list-style-type: none"> Discuss with UN RC Discuss in GTG Discuss in UNCT Develop action plan for the implementation 	September to December 2023
Observation 3. Design and implementation of Strategic Note priorities	Recommendation 3: The Country Representative to strengthen the Country Office's monitoring, data validation, and reporting frameworks and workflows. In particular. a) Clearly define the roles and accountability of parties involved in overseeing programmatic and associated financial implementation. b) The M&E function to provide quality control of result-frameworks during project design, ensuring appropriate indicators and linking project indicators to the Strategic Note results framework. c) The M&E function to establish a process for validation of key data reported by programme teams (e.g., post-implementation reviews, impact assessments, contacting sampled beneficiaries, etc.). d) The M&E function to establish a protocol to plan and collect disaggregated indicator data in projects and the Strategic Note.	Nigeria CO	Medium	The CO has a dedicated M&E/Reporting Specialist now in place and is in the process of engaging programme specific experts.	September to December 2023
Observation 4. Resource Mobilization	Recommendation 4: The Country Representative to: a) Finalize the Country Office's resource mobilization action plan for five years with success indicators and assigned accountability and monitor its implementation through regular reports. b) Request that all project pipelines are recorded in a timely manner and that corporate systems are used to measure the effectiveness of resource mobilization efforts	Nigeria CO	Medium	The CO now has a dedicated focal person for updating LEADS and the picture should be better going forward. It has been updated and this will continue during the year. Quarterly Review meetings have been instituted to enhance close monitoring of activity and budget implementation	September to December 2023
Observation 5. Programme and project management – governance, design, risk management and oversight	Recommendation 5: The Country Representative to strengthen project portfolio management, in particular: a) Enhance RBM capacity among project managers and revise the reporting methodology cascading it into Partner Agreements to ensure that results are measured in a timely manner and validated for accuracy. b) Establish a follow-up mechanism and accountability for submitting timely and accurate donor reports and obtain donors' feedback on the reports submitted. In addition, ensure donor requests for information are addressed in a timely manner.	Nigeria CO	Medium	Mechanism is already in place to monitor effective and timely donor report writing	September to December 2023
	Recommendation 6: The Country Representative to ensure that strong quality assurance is included during the project design and project approval process, including effective needs assessment, adequate results frameworks with exit and sustainability elements, and risk management strategies which should be monitored during project implementation.	Nigeria CO	Medium	<ul style="list-style-type: none"> Determine projects without project specific risks. Development of project specific risks 	September to December 2023
	Recommendation 7: The Country Representative to ensure that all projects have established solid mechanisms for working with beneficiaries, e.g., needs assessments for designing project interventions, follow-up on beneficiary selection and a feedback response mechanism which is compliant with Accountability to Affected Populations principles. These processes should be regularly and independently monitored for their effectiveness.	Nigeria CO	Medium	Partially agreed. The office is already doing this (example the strategic note was developed from the national consultations carried out by UN Women in the 6 geopolitical zones and in addition to this all evaluations of our projects shows that our projects are pertinent and coherent. In addition, the office management with discuss with team leads on the development of a mechanism to get beneficiary complaint feedback mechanism	September to December 2023
Observation 6. Programme partner management	Recommendation 8: The Country Representative to empower local partnerships as a long-term strategy and enhance programme partner management by: <ul style="list-style-type: none"> Better planning, considering the availability of funding and engaging programme partners for longer periods of time to ensure activities are sustainable in the long term. Regularly updating PGAMS and ensuring that all relevant documents are uploaded in the portal for easy access. Ensuring that all partners are trained on prevention of sexual exploitation and abuse, fraud and corruption. 	Nigeria CO	Medium	<ul style="list-style-type: none"> Put in place an appropriate planning mechanism. Develop a capacity development plan for partners. Roll out capacity development plan. Monitor and evaluate changes 	September to December 2023
Observation 7. Internal governance and filling vacant positions	Recommendation 9: The Country Representative to align the Country Office's current structure, functions and skillset with its growing programmatic and operational needs; request that key positions are budgeted for in project proposals; ensure business continuity planning and handover processes are in place; and reduce potential bottlenecks reported in the personnel survey.	Nigeria CO	High	<ul style="list-style-type: none"> Request Regional office to support office to do a functional analysis. Develop a plan of action for the implementation of the recommendations from the functional analysis. Generate funds for better contract modality and working mechanism 	September 2023 to December 2024
Observation 9. Procurement planning and	Recommendation 10: The Country Representative to consider enhancing and sustaining the Country Office's Procurement function and strategy, including a dedicated resource for the Procurement function, monitoring procurement plans, reducing micro-purchasing through better planning, greater use of LTAs, consistently using the corporate procurement systems and dedicated emails,	Nigeria CO	Medium	<ul style="list-style-type: none"> Establish a post for a Procurement Specialist Training of Program staff on the development of procurement Development of procurement plan 	September 2023 to March 2024

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
documentation	regularly updating the potential supplier roster, and ensuring filing for all procurement transactions is complete (e.g. micro-purchasing, direct procurement).			<ul style="list-style-type: none"> Implementation of procurement plan Monitoring of procurement plan 	
Observation 10. HR management	Recommendation 11: The Country Representative to ensure that: (a) Based on the availability of funding, there is a dedicated resource for the HR function. (b) A specific learning and development plan addresses personnel training needs. IAS advises that Quantum, Finance and Procurement training be prioritized as these are core operational areas. (c) The SSA recruitment process is enhanced to demonstrate greater transparency and competitiveness, including an adequate evaluation panel and properly documented reference checking process. (d) Position planning is supported with budget management that is as flexible as necessary, pooling multiple project budget funds, where necessary, and justified for establishing/upgrading positions and obtaining position approvals (HR, SPRED etc.), where required by the Delegation of Authority Framework Policy.	Nigeria CO	Medium	<ul style="list-style-type: none"> Human resource associate will resume office on the 1st of September 2023 Development of a costed learning action plan Implementation of the learning plan Monitoring of the action plan 	September 2023 to March 2024
Observation 11. Safety and security management	Recommendation 12: The Country Representative to ensure: <ul style="list-style-type: none"> The Country Representative to ensure that the Security and Safety Compliance Survey for the WAEC building is conducted and security controls are implemented. The Country Representative to continue attending Security Management Team meetings with limited delegation in case of absence to ensure that UN Women is represented at the meetings, and pertinent security-related information is obtained and disseminated among staff, if necessary. 	Nigeria CO	Medium	Office will reach out to Regional Security Specialist to include WAEC building on the Security and Safety Compliance Survey SMT meetings attendance will be delegated to the Deputy in case of absence of the Representative.	Yearly December 2023

Annex 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

A. AUDIT RATINGS

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

B. PRIORITIES OF AUDIT RECOMMENDATIONS

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

UN WOMEN IS THE UN ORGANIZATION
DEDICATED TO GENDER EQUALITY AND THE
EMPOWERMENT OF WOMEN. A GLOBAL
CHAMPION FOR WOMEN AND GIRLS, UN
WOMEN WAS ESTABLISHED TO ACCELERATE
PROGRESS ON MEETING THEIR NEEDS
WORLDWIDE.

UN Women supports UN Member States as they set global standards for achieving gender equality and works with governments and civil society to design laws, policies, programmes and services needed to 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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