COUNTRY OFFICE AUDIT

INTERNAL AUDIT REPORT UN WOMEN COUNTRY OFFICE IN TANZANIA

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INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)
Internal Audit Service (IAS)
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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 Tanzania from July to October 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 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, 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 audit covered the state of governance, risk management and internal controls based on a sample of Country Office activities related to strategic priorities and programme from 1 January 2019 to 30 June 2023. For operations controls, the sample covered transactions from 1 January 2022 to 30 June 2023. Atlas-recorded expenditure for the Country Office totalled US$ 7.6 million, US$ 6.9 million, US$ 7.1 million and US$ 7.3 million in 2019, 2020, 2021 and 2022, respectively.

Scope limitation: IAS excluded Quantum ERP related reports from January 2023 to June 2023 and related controls as relevant tools and processes had not been fully operationalized at the time of the audit.

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 of Country Office personnel with a 52 per cent response rate. The results of the survey have been incorporated throughout the report where relevant.

Audit opinion and overall audit rating

IAS acknowledges several achievements and good practices. For example, evidence indicates the uptake of programme/project results by various stakeholders; community sensitization on women's rights, and sessions with government stakeholders to encourage effective provision of legal services to women; female leaders have reportedly increased capacity with skills and confidence to challenge negative social norms and behaviours in their institutions and communities; strengthened women's participation in national, regional and global platforms; religious and traditional leaders mobilized to address violence against women and girls, and referral of victims to formal protection systems; and the Country Office also assisted the government in the establishment of structures for national Generation Equality Forum commitments. Language in the United Nations Sustainable Development Cooperation Framework (UNSDCF) was gender sensitive due to the active involvement of UN Women during the drafting process. The Country Office had also developed an adequate monitoring and evaluation template for projects.

IAS assessed the overall state of governance, risk management and internal controls in the Country Office as **Satisfactory** meaning that **“***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.*”

IAS identified the following areas for enhancement to consolidate the good practices outlined above and to contribute to lessons learned and advance the Country Office’s mandate and priorities:

- **Strategic priorities, programme planning and implementation**: The communications, advocacy and knowledge management strategies were undergoing development or review to align with the new Strategic Note 2023–2027 but were slightly delayed. There was no consolidated communications plan, which resulted in fragmented communications activities; nor was there a visible illustration of the effective alignment of the Generation Equality Forum with other thematic areas. The Country Office faced challenges with fundraising due to changes in donors’ interests and a resource mobilization strategy supporting the new Strategic Note had yet to be developed. The monitoring and allocation of accurate expenditure to projects was not always effective and there were some delays in implementation of a construction-related project due to external dependencies. Challenges with programme partners included weak capacity to implement projects, late submission of reports, multiple extensions of partner agreements and inconsistent evaluation of performance.
- **Governance, risk management and internal controls**: The number of personnel was higher than the ideal threshold for the Country Office’s large typology, which could cause issues with the sustainability of the office structure. The Country Office did not conduct annual financial viability assessments of its sub-offices to confirm their sustainability.
- **Operations**: There were some challenges with management of human resources, including consultants without clear deliverables; low completion of mandatory training and performance evaluations; and no monitoring of personnel’s uptake of developmental/non-mandatory training. The information security compliance report conducted by the Country Office over-estimated the adequacy of some IT controls while the disaster recovery plan was not tested on an annual basis, and some IT equipment did not have sufficient controls.

IAS made eight recommendations to address the areas for improvement, all ranked as medium priority. The 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 expediting the completion of strategies for communications, advocacy, knowledge management and resource mobilization; effective monitoring of the success rate of donor outreach; identification of key dependencies, overspending and cross-charging in projects; enhancing programme partner management; conducting a functional analysis of the Country Office’s structure and annual financial viability assessments of sub-offices; and improving human resources management and the ICT control posture. IAS also issued several advisory notes for the Country Office to embed in its control environment for some key processes related to its coordination mandate, Strategic Note design and implementation, project management and risk management.

Management comments and action plan

The Country Representative accepted the above recommendations and provided action plans which are included in this report. Implementation of some of the recommendations has already begun. Management comments and additional information provided have been taken into account in this report, where appropriate. Low priority issues related to security management and delegation of authority were not included in this report but were discussed directly with management, and actions have been initiated to address them.

Lisa Sutton

Lisa Sutton, Director

Independent Evaluation and Audit Services

ACRONYMS AND ABBREVIATIONS

DRF	Development Results Framework
GEF	Generation Equality Forum
GEM	Gender Markers
IAS	Internal Audit Service
ICT	Information and Communication Technology
IEAS	Independent Evaluation and Audit Services
OEEF	Organizational Efficiency and Effectiveness Framework
RMS	Results Management System
SDG	Sustainable Development Goal
SSA	Special Service Agreement
UNCT	United Nations Country Team
UNCT-SWAP	United Nations Country Team System-Wide Action Plan
UNSDCF	United Nations Sustainable Development Cooperation Framework
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
WEE	Women’s Economic Empowerment
WLER	Women’s Leadership and Economic Rights

I. BACKGROUND

UN Women has worked in Tanzania since 2011. The Country Office reports to the Regional Office for Eastern and Southern Africa. The main office in the country is located in Dar es Salaam, with field sub-offices in Dodoma, Singida and Zanzibar.

The United Nations in Tanzania is a "delivering-as-one" country and established the One Fund (now known as the SDG Fund) for pooled funding. The Country Office mainly focused on the thematic areas with priorities on delivering as one; women's leadership and political participation; women's economic empowerment; women and girls live a life free from violence; gender statistics; transformative financing and gender budgeting; coordination; and partnerships. The current Country Office's Strategic Note covered the period 2023–2027. The 2022 Annual Work Plan included 38 Outcomes under the Development Results Framework (DRF). It also included 152 Outputs under the Organizational Efficiency and Effectiveness Framework (OEEF). A Country Portfolio Evaluation covering 2017–2022 was completed in November 2022 with five recommendations: (i) integration of the portfolio to ensure holistic and more strategic interventions; (ii) development of a long-term strategy for cultivating strategic partnerships; (iii) strengthening resource mobilization by pursuing sustainable funding modalities; (iv) increasing work in government-priority development areas; and (v) working with partners to monitor the results of normative efforts on creating sustainable change for women and girls.

As of 5 June 2023, according to the OneApp HR dashboard, the Country Office employed 19 personnel with Fixed-Term Appointments; engaged 20 individuals on Service Contracts; 3 consultants on Special Service Agreements (SSAs); 4 United Nations Volunteers; 1 intern; and 1 fellow.

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

Table 1. Office target and actual budget, expenditure and implementation rates

Description	2019	2020	2021	2022	2023
DRF budget target	7,321,725	8,065,352	7,556,349	9,889,893	11,313,385
DRF actual budget	5,794,373	5,313,018	5,340,832	6,512,453	6,732,788
Resource mobilization	79%	66%	71%	66%	60%
DRF expenditure	6,566,101	4,958,816	5,803,037	5,657,715	TBD
Financial Implementation	113%	93%	109%	87%	TBD
OEEF budget target	2,338,437	1,731,034	1,951,842	2,291,300	1,627,774
OEEF actual budget	1,252,103	1,237,256	1,171,750	1,338,252	1,677,896
Resource mobilization	54%	71%	60%	58%	103%
OEEF expenditure	1,271,438	1,232,625	1,155,422	1,508,528	TBD
Financial Implementation	102%	100%	99%	113%	
Total budget target	9,660,162	9,796,386	9,508,191	12,181,193	12,941,159
Total actual budget	7,046,476	6,550,274	6,512,582	7,850,705	8,410,684
Total resource mobilization	73%	67%	68%	64%	65%
Total expenditure	7,837,539	6,191,441	6,958,459	7,166,243	TBD
Total financial implementation	111%	95%	107%	91%	TBD

Source: Project Delivery Dashboard and Results Management System (RMS) data as of 5 June 2023 and Quantum (2023) data as of 13 October 2023

For the period under review (2019–2022), the country field programme comprised 64 non-core funded projects with a total budget of US$ 23.4 million (Atlas), funded by a range of donors, including

- Multi-Donor and Multi-Partner Trust Funds for 11 projects amounting to US$ 10.1 million;
- UN agency bilateral agreements, including 13 projects amounting to US$ 1.1 million funded by UNAIDS, UNESCO, UNDP and the UN Capital Development Fund; and
- other funding for 40 projects amounting to US$ 12.2 million.

As of 13 October 2023, 55 non-core-funded projects with a total budget of US$ 6.7 million were migrated from Atlas to Quantum, while three were newly created projects.

The Country Office had 30 programme partner agreements with a start date from 2019 valued at approximately US$ 5.4 million. The highest value partner agreement was US$ 878,831, while the lowest was US$ 27,874: the average agreement was US$ 181,455.

Atlas-recorded expenditure for the Country Office totalled US$ 7.6 million in 2019; US$ 6.9 million in 2020; US$ 7.1 million in 2021; and US$ 7.3 million in 2022. Overall, this consisted of: staff costs (24 per cent); other personnel costs (21 per cent); procurement of goods and services (11 per cent); maintenance, utilities and common services (6 per cent); personnel travel (11 per cent); training and hospitality costs, including external participant travel (20 per cent); support cost charges (6 per cent); and grants (1 per cent). This includes 30 per cent of the total expenditure which was incurred through liquidation of advances or reimbursements to programme partners.

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

See Background section on key statistics on strategic priorities, programmes and resource mobilization. IAS reviewed the Country Office's strategic positioning, priorities setting, coordination of gender mainstreaming, advocacy and resource mobilization, programme and project management, and management of programme partners.

UN Women is viewed as a partner of choice for gender equality by the government, stakeholders and the broader development community in Tanzania. The Country Office was part of the UN Resident Coordinator Office's Inter-Agency Assessment Team that reviews the five United Nations Country Team System-Wide Action Plan (UNCT-SWAP) indicators every year (a good practice to be replicated in other Country Offices) and ensured that the 2021 Common Country Assessment was gender sensitive. UN Women is a key member of the Tanzania UN Monitoring, Evaluation and Learning Group and provided sex-disaggregated data, which was valuable for the Common Country Assessment and the United Nations Sustainable Development Cooperation Framework (UNSDCF), etc. The Country Office also developed a monitoring and evaluation template that tracks project results frameworks and undertook quarterly field monitoring visits. As another good practice, most projects started with an inception phase, providing an opportunity to consult with government ministries and other stakeholders. The design of projects fostered multidisciplinary programmes by including normative, gender data components and interlinkages among thematic areas. As of 7 June 2023, the Country Office had 30 partner agreements valued at approximately US$ 5.4 million. At the time of the audit, and due to the roll-out of Quantum, the Country Office was unable to close any projects in 2023 because some financial transactions were yet to be adequately processed into project balances and financial statements.

Based on the audit work performed, in general, IAS assessed that strategic positioning, communications and advocacy, coordination, strategic priorities planning, and project design were satisfactory. Areas for improvement included implementation and monitoring of the Strategic Note, resource mobilization, project implementation and management of programme partners. Details of opportunities for enhancements are reported below.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 1: Summary of feedback received from stakeholders, communications and advocacy

Based on feedback from stakeholders and the review of the documents provided, the Country Office understood its responsibilities; demonstrated UN Women's value proposition; and has built good relations with stakeholders. The Country Office had solid examples of its communication and advocacy efforts such as social media posts, articles in print media and editorial publications, etc. which were widely circulated to different stakeholders.

IAS summarized the feedback from its interviews with stakeholders, who acknowledged the work of UN Women in the country and provided suggested areas of improvement for the Country Office's consideration:

- Continue collaboration with the government to enact more gender-responsive laws, regulations and policies.
- Increase efforts to increase the capacity of women for leadership in projects at the community level.

- More focus on themes which receive less funds and emerging topics such as digital technologies for disadvantaged women and girls.

Communications and advocacy: The Communications Analyst position was 100 per cent funded by one non-core project, but only 50 per cent of the time was spent on the project. with the remainder spent on coordinating communications and advocacy efforts for the whole Country Office. This arrangement was set up due to limited Core or Institutional Budget resources for communications and might not be sustainable if all the projects do not adequately contribute to related communications costs. Furthermore, there might also be a financial risk if the donor disallows fully charging the project while the Analyst did not work full time on the project. The Communications and Advocacy Strategy was undergoing review to align with the new Strategic Note 2023–2027 but was slightly delayed because the Communications team experienced frequent personnel turnover and vacancies. There was no consolidated communications plan and some project teams had developed their own communications plans without requesting inputs from the Communications Analyst, resulting in fragmented communications activities. Some of the UN agencies participating in joint programmes recommended that UN Women increase joint advocacy and communications efforts on gender equality in Tanzania.

Knowledge management: The Country Office had yet to complete a knowledge management strategy and dissemination methodology for its knowledge products. The Country Office had established a road map for the strategy; however, the road map did not have specific timelines or due dates. The delays in developing the knowledge strategy might result in a misalignment or lack of coherence between the knowledge products produced and the Country Office's vision. IAS also observed that dissemination plans for the knowledge products were not always available or well defined because they were not mandatory, which might result in products that do not reach the target audience and may become irrelevant.

Generation Equality Forum (GEF): The Country Office assisted the government to take ownership of GEF, develop related national commitments and launch the National Advisory Committee for implementation of the commitments. With the government's increased commitment to the GEF, the Country Office anticipates more funding for GEF-related work to supplement its core resources. IAS noted that alignment of the GEF with other thematic areas was not yet effective; therefore, the Country Office would benefit from undertaking a brief alignment exercise to ensure coherence between the GEF and other programmes and estimate the resources required to implement GEF related work.

Recommendation 1 (Medium):

The Country Representative to expedite the completion of the communications, advocacy and knowledge management strategies to align with the new Strategic Note 2023–2027; and implement and monitor the strategies to measure their effectiveness against set targets.

Observation 2: Coordination

The Country Office was well regarded by other UN agencies for its solid coordination of common topics on gender equality. The Country Office encouraged the adoption of a gender lens within several strategic documents in the country (when they were shared with UN Women). The training that the Country Office provided to other UN agencies on UNCT-SWAP and gender markers also helped ensure that other documents became gender-sensitive following the UNCT-SWAP annual reviews. Feedback from the personnel survey suggested more guidance and support was required on improving the impactful delivery of normative work, including alignment with all thematic areas. IAS identified a few areas for improvement as detailed below.

Coordination function: The function was mainly undertaken by a P3 Coordination Specialist who provided technical expertise to the Country Office and UN Country Team (UNCT). The operational budget for coordination was mostly funded through the UN Resident Coordinator's Office and the One Fund because of the high level of support UN Women provided to the UN Resident Coordinator's Office. Since the transition from the One Fund to the SDG Fund, there is no longer a formula for the allocation of funds: UN agencies have to apply for funding of their joint programmes and must be qualified for resources from the SDG Fund. However, UN Women's support on gender mainstreaming is not always explicitly budgeted for in joint programmes; therefore, it may be difficult for UN Women to continue with its coordination mandate if dedicated resources are not made available for the current Coordination Specialist position.

UNCT-SWAP gender equality scorecard: The Country Office led the UNCT-SWAP Scorecard assessment process in 2018, and the next comprehensive assessment was scheduled for late for 2023. Overall performance of the 15 indicators was generally satisfactory: 6 indicators exceeded requirements; 6 met requirements, while 3 were approaching requirements. The underperforming indicators were indicator 4.3 gender parity; indicator 6.1 resource allocation and tracking; and indicator 7.1 gender equality and women's empowerment results. An action plan was under way to remediate the three underperforming indicators. The Country Office highlighted that UN Women does not have sufficient authority over what other UN agencies report or how they implement gender equality initiatives. Some UN agencies that IAS interviewed expressed their willingness to receive hands-on assistance from UN Women on implementation of the UNCT-SWAP Scorecard indicators, particularly the three underperforming indicators, to ensure they gradually move towards "meets requirements".

Gender markers (GEMs): In April and October 2022, UN Women trained the UNCT on gender markers. The new UNCT GEM 2021–2024 indicator requires at least 70 per cent or more of joint workplan budgets to be on GEM 2 or GEM 3. Following the establishment of the 70 per cent threshold, self-reporting from the Tanzania UNSDCF 2022–2027 had an average of 71.36 per cent of the budget allocated to GEM 2 and GEM 3, which met the 70 per cent minimum target. This was a significant increase from the 5 per cent which was previously reported before the 70 per cent target; therefore, the accuracy of the reported GEMs might not be accurate. Some stakeholders interviewed by IAS raised the concern this increase might represent form over substance and may require validation.

Advisory note:

The Country Representative should mainstream coordination activities into non-core projects and allocate corresponding resources to implement the work. There is also a need for continuing proactive engagements with the gender focal points and Heads of UN system organizations to meet and sustain the UNCT-SWAP criteria and ensure that gender markers are validated.

Observation 3: Strategic Note design and implementation

The Country Office adequately articulated its strategic priorities in the previous and current Strategic Note. Extensive consultation meetings were held with stakeholders to discuss areas of collaboration within the new Strategic Note. The Country Office had made reasonable progress in implementation of the previous Strategic Note, with some lessons learned for consideration in the new Strategic Note cycle.

Strategic Note priorities: The new Strategic Note 2023–2027 was duly endorsed by the Peer Review Group and contributed to all four of the Tanzania UNSDCF outcomes. The previous Strategic Note covered the period 2019–2022 and was aligned with the UN Development Assistance Plan II cycle. The mid-term review of the previous Strategic Note was substituted by a Country Portfolio Evaluation completed in 2022, with five recommendations which were still in progress at the time of the audit. The Strategic Note was supported by a costed monitoring, evaluation and research plan for 2023–2027.

Programme sustainability: The Strategic Note committed to developing a holistic sustainability strategy; however, this was yet to be developed. IAS encourages the Country Office to include the overall sustainability strategy in future priorities during the 2023–2027 cycle. Notwithstanding the above, IAS interviewed several stakeholders who suggested that the government had designed sustainability strategies for UN Women projects at the local level, which were monitored annually to ensure continuity of the work even after the end of the projects.

Progress on indicators: For the previous Strategic Note period 2019–2022 and the new Strategic Note 2023–2027, the number of outcome and output indicators were as stated in the table below.

Strategic Note Indicators	2019	2020	2021	2022	2023
Outcomes	16	16	16	38	11
Outputs	61	61	61	152	88
Total	**77**	**77**	**77**	**190**	**99**

The average number of indicators was consistent between 2019–2021 and 2023–2024; however, there was a spike of 113 indicators from 2021 to 2022. IAS observed the following from its review of the 2022 annual report for country-level indicators which could be a lesson learned in implementing the new Strategic Note 2023–2027.

- The Country Office needs to ensure the number of indicators is reasonably limited and maintained over the years to demonstrate progress over the longer term. The Country Office acknowledged the need to limit and maintain the number of indicators to demonstrate progress and noted that some changes were influenced by headquarters directives, such as the recent roll out of the global output indicator framework and implementation guide on system-wide contribution to the Sustainable Development Goals.
- Some outcome indicators were defined like outputs and did not have a clear indication of the desired impact or outcomes. Other indicators were more external or outward-looking and did not give a clear indication of UN Women's involvement. The Country Office reported that this was partly due to guidance from headquarters to incorporate indicators from global flagship programmes, which might require further clarification at the headquarters level.
- Some indicators did not have targets upfront but were rated "target reached or surpassed". Some indicators performed lower than their targets but were rated "significant progress" or "on track". Some indicators did not record any changes in progress year-on-year. The Country Office should be more prudent with the allocation of these ratings to enable corrective measures to be taken by senior management. To address this issue, the Country Office adjusted its methodology of assessing the indicators in alignment with detailed annual workplans, specific milestones and targets.
- Some indicators had substantively similar wording which could result in double-counting of results; and therefore, could be streamlined.

Advisory note:

The Country Representative to enhance results-based management, data collection, validation, monitoring and reporting processes for coherence and effectiveness. Lessons from the project management training should be used to enhance the results-based management approach in programme management, and the definition and monitoring of indicators.

Observation 4: Resource mobilization

The resources landscape in Tanzania has changed because of the crises across the world that have led to some donors reducing funding to Tanzania since early 2023. This is likely to negatively affect the Country Office's fundraising efforts; therefore, the office needs to find alternative sources of funding and consider exit strategies for those areas of its work that consistently struggle with donor funding.

Resource Mobilization Strategy: The Resource Mobilization Strategy for the previous Strategic Note was undertaken by a consultant working with personnel. However, during 2019–2022, only 68 per cent of the resource targets were achieved. At the time of the audit, the Country Office did not yet have a Resource Mobilization Strategy to support the new Strategic Note 2023–2027. This occurred because no dedicated personnel had been assigned to develop the strategy: consultant terms of reference were in draft; however, recruitment had not yet been initiated. This might result in the lack of a clear direction for fundraising, absence of target monitoring and low success rate in proposals submitted to donors.

The total amount of non-core resources to be mobilized for the Strategic Note 2023–2027 period was US$ 60.5 million. As highlighted in ***Table 1. Office target and actual budget, expenditure and implementation rates*** above, the Country Office mobilized a total of US$ 28 million during 2019–2022; therefore, the estimated US$ 60 million for 2023–2027 might be overly ambitious. Furthermore, the short-term funds needed for the 2023–2024 period had mostly not yet been confirmed by donors. Feedback from the audit's personnel survey highlighted that personnel needed more guidance on building partnerships and resource mobilization strategies, and in reducing the funding gap through non-core resources and discussions with donors. Some of the stakeholders IAS interviewed highly encouraged UN Women to use signatories to the Women's Empowerment Principles as entry points for collaboration with the private sector.

LEADS application: IAS observed that although the Country Office used the LEADS portal, (a) the status of some proposals was outdated, and some approval levels were incorrect; (b) some final amounts of the donor agreements were not updated in LEADS; and (c) some active LEADS did not have confirmation of commitment by donors. Following discussion with IAS, the Country Office committed to update all LEADS for accuracy of management information.

Recommendation 2 (Medium):

The Country Representative to accelerate development of the Resource Mobilization Strategy; and monitor the success rate of donor outreach through regular updates of proposals.

Observation 5: Project management

The Country Office actively managed its projects by providing oversight and accountability, monitoring and evaluation, apart from a few projects that were reported late to donors. Feedback from the personnel survey highlighted that personnel need more guidance with results-based management and data monitoring platforms (see also observation 3).

Project communication and visibility: Communication with donors needs to be more proactive and communication in joint programmes needs to be streamlined as UN Women and other UN agencies were not always aware of each agency's implementation progress. Some stakeholders also highlighted weak project management and insufficient coordination or synergies within joint programmes, resulting in some duplications or inefficiencies between UN agencies. For example, some status/narrative reports had conflicting messages about overall progress of joint projects. These challenges occurred due to limited coordination among agencies, potentially resulting in donor dissatisfaction.

Project governance: IAS observed that some projects did not consistently have project Steering Committee and Technical Coordination Committee meetings; the frequency of some meetings was ad hoc and mostly less frequent than required by the ProDocs; and some committees did not have terms of reference.

Donor reports: Stakeholders interviewed by IAS expressed the need for more impact-based reporting rather than activities/outputs. As of 15 June 2023, the OneApp donor reporting dashboard showed that between 2020 to 2023, 12 of 45 reports were submitted with a delay. Some of the reasons for the delays included incorrect capturing of milestone due dates in DAMS; unforeseen circumstances related to the internal and joint review process for joint programmes; and some programme partners could not complete some activities on time. While IAS is aware that some of the root causes were mainly external to the Country Office, the delays might result in donor dissatisfaction which could affect future resource mobilization efforts.

Project and programme exit strategies: Exit or phase-out strategies ensure clear and consistent processes for the handover of projects from UN Women to governments or target audiences/beneficiaries. IAS observed that all 13 sampled projects did not have exit or phase-out strategies. This occurred because exit strategies are not mandatory requirements in the design of projects, which might result in the ineffective handover of projects to target audiences/beneficiaries or the government.

Processes around working with project beneficiaries: All 13 sampled projects had pre-determined plans for beneficiary selection criteria in the ProDocs and complaints mechanisms for beneficiaries. However, programme teams did not employ strong verification mechanisms to ensure the engagement of only eligible beneficiaries in project activities, particularly for work carried out by programme partners. This might result in the involvement in ineligible beneficiaries and the inability of UN Women to deliver value.

The observations raised above were not pervasive; therefore, IAS does not raise a recommendation. However, the following advisory note is provided for the Country Office's attention and to improve its controls.

Advisory note:

The Country Representative should improve the quality assurance process for donor reporting commitments and ensure that reports are transmitted on time to donors; continue to strengthen the project management capacity of programme teams and programme partners to ensure compliance with UN Women procedures and reporting requirements; and establish an oversight mechanism to ensure that project governance arrangements (e.g. project steering committee and/or technical coordination committee meetings) and verification of beneficiaries is in line with the selection criteria contained in ProDocs and that verification regularly takes place.

Observation 6: Financial monitoring of projects

Overall, the Country Office implemented projects within the allocated budgets. However, project expenditure was not always allocated according to planned budgets. The beneficiary verification process could also be improved.

Project status assessment and budget allocations: The Country Office turned the project outcomes within individual donor agreements or ProDocs into several projects with separate project codes in ATLAS. Overall project budgets were allocated to different outcomes/projects under the same donor agreement/ProDoc. IAS observed that project expenditure was not always allocated per the project outcome workplans or budgets, which resulted in charging of costs that were not initially anticipated; unspent budget lines; and cross-charging different project codes. The cross-charging of project expenses occurred due to complex budget management which may impact proper oversight for project expenditure associated with specific project outcomes. Potential misallocation of expenditure may impede the determination of the project financial delivery ratio and programmatic delivery ratio, thereby resulting in inaccurate financial reports for donors and management decision-making.

Outstanding outputs upon project completion: Some projects experienced delays during their inception phases in terms of conducting baseline studies and consultations with stakeholders to ensure buy-in. In one example, the Country Office and another UN agency implemented a joint programme with a construction component (at a value of approximately US$ 3.8 million) which had major challenges. The project was supposed to end in March 2023 but was extended until 31 May 2023 because it was affected by several negative circumstances, not in the full control of UN Women. For example, there were delays in receiving an adequate design for the construction by programme partners and related participating stakeholders; however, this could have been avoided by proper planning and effective liaison with the stakeholders over the three years of the project's duration. As of May 2023, the narrative reports submitted to the donor did not fully indicate the details or status of the construction's completion, which was pointed out by the donor. Agreement on the revised completion date could not be reached by UN Women and the other UN agency; therefore, UN Women had to continue working on the project after May 2023. At the time of the audit in July 2023, the construction of the two premises was still ongoing. The donor was dissatisfied that the project was delayed, which affected the donor's ability to report back to its governing bodies.

Recommendation 3 (Medium):

The Country Representative to establish processes to (a) identify and prevent overspending and cross-charging in projects; and (b) timely identify and manage key dependencies in projects, including accurate reporting to donors.

Observation 7: Management of programme partners

The Country Office provided technical support including training to programme partners. However, feedback from the audit's personnel survey and IAS interviews with programme partners highlighted capacity gaps with some programme partners despite UN Women's training interventions.

Management of partner audit findings: All 36 programme partner audits performed between January 2020 and June 2023 had an unmodified audit opinion, with a total of six financial audit findings amounting to US$ 4,027 of the US$ 3,414,972 total expenditure audited, 32 management control findings and 15 compliance findings. Only recommendations for financial audit findings were uploaded and tracked on the partner audits portal. Recommendations for management control and compliance findings were not uploaded and monitored because the partner audits portal was predominantly used to track financial findings for consolidation of financial losses for the financial statements. The resolution of Audit Recommendations Procedure requires addressing all findings and recommendations from partner audit reports in accordance with the action plans no later than 31 December of the year in which the relevant partner audit took place. IAS highly encourages the Country Office to track and implement all partner audit findings.

Operational capacity of programme partners: IAS' review of capacity assessment reports for the 15 sampled programme partners revealed that 14 partners had received a low-risk rating. The Country Office contracted a firm to perform a capacity assessment of one partner, which recommended a capacity building plan; however, the plan was never developed or implemented. Despite clear indications of the partner's lack of capacity, the Country Office used cash advances instead of other more risk-averse modalities for medium-high risk partners. This occurred because of inadequate supervision and could result in non-delivery of timely and good quality results, and/or potential misuse of project funds occurring or not being detected in a timely manner.

Clearance of advances and submission of reports by programme partners: Cash advances and other cash transfer policies require that programme partners submit narrative reports and FACE forms within 20 days at the end of every three-month period. However, not all programme partner narrative reports were submitted on time, e.g., it was difficult to assess the timeliness of submission in 5 of 17 FACE forms which were missing submission dates. Furthermore, 14 partner reports were pending the operations manager's approval in PGAMS. Some reports did not demonstrate outcomes and the impact achieved from the programme partner agreements because partners were not expected to measure results. Late submission of reports by partners might result in the overall delay of UN Women projects; donor dissatisfaction; and late disbursement of advances.

Review of programme partner performance: The Country Office only evaluated the performance of 2 of the 15 sampled partner agreements: six agreements were still ongoing while seven completed agreements had not been evaluated. This may result in the continuous engagement of weak/underperforming partners.

Multiple extensions of partner agreements: IAS reviewed 17 partner agreements for the 15 sampled programme partners, of which 6 agreements were still ongoing. IAS observed that 12 partner agreements had been extended at least once and three agreements had been extended seven times. The extensions occurred because, at times, programme teams delayed finalizing the contracting process, leaving the partners with insufficient time to implement the agreements. Furthermore, the timelines for the deliverables might have been too ambitious and not realistically estimated. The multiple extension of partner agreements may increase the operational costs of implementing projects and reduce value for beneficiaries.

Recommendation 4 (Medium):

The Country Representative to enhance partner management starting by providing a feasible time frame to implement the agreed results and monitoring progress through the timely submission of narrative and financial progress reports. The capacity of partners should be risk assessed, with capacity development plans established and monitored, and end performance evaluations finalized to ensure that partners satisfactorily delivered what was agreed.

B. Governance, risk management and internal controls

See Background section on structure and personnel. IAS reviewed the Country Office's structure and delegations of authority, control environment, risk management, data quality and implementation of recommendations from prior oversight reports. Headquarters and the Regional Office provided support remotely and through several missions. The Country Office had standard operating procedures for operations and programme processes. The Country Office was involved in several communities of practices, cross learning and sharing through various forums and online that should be continued.

Based on the audit work performed, IAS assessed that the ethics and working environment, data management implementation of previous oversight recommendations and the internal control system, were generally satisfactory. Some areas for enhancement related to the Country Office's structure and presence governance, and risk management, as discussed below. One low priority recommendation was raised with management to enhance controls over respecting delegation of authority and minimizing post-facto transactions.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 8: Country Office structure and presence governance

The authority of the Country Office was enforced through the delegation of authority.

Country Office structure: The Country Office was classified corporately as a "large" office typology. In 2022, it almost met the minimum criteria for a "large" office in terms of revenue, while financial delivery exceeded the target. The Country Office exceeded the staffing level of a "large" office (45 personnel, while corporate benchmarking for a large office is more than 20 personnel). There was a risk to the Country Office's future revenue situation as some donors had shown changes in their funding priorities. If resource mobilization does not meet the necessary targets, there may be a need to streamline and/or rationalize existing positions. Feedback from the personnel survey also suggested there should be a clear separation of duties and fair distribution of assignments/roles.

Main office and sub-offices: The main office is located in Dar es Salaam, with three sub-offices in Dodoma, Singida and Zanzibar. The opening of a fourth sub-office in Mtwara was recently concluded in Q3 2023 and some logistics were still ongoing at the time of the audit.

- **Singida sub-office**: Approval of the business case to open the sub-office was dependent on its sustainability beyond the initial three years of the Women's Economic Empowerment (WEE) project. In April 2021, the Country Office confirmed that the sub-office would remain open subject to available funding of the WEE project beyond the three-year mark. At the time of the audit, the initial WEE project had ended in May 2023 and sub-office funding had been transferred to the new Women's Leadership and Economic Rights (WLER) project in another thematic area. The change of funding had not been reflected in the change of reporting structure for sub-office personnel, nor were their job descriptions updated to reflect the change. This may create challenges with performance evaluations and sub-office attribution to the new project.

- **Dodoma sub-office**: This sub-office functions as a Liaison Office because the government ministries are mostly based in Dodoma. Personnel were funded by one project; however, they liaise on behalf of all the thematic areas but not all thematic areas contribute to the costs related to maintaining the sub-office.

- **Presence governance:** The UN Women Presence Policy requires the Country Representative to review all sub-offices within the country on an annual basis to ensure ongoing alignment with annual workplans, Strategic Notes and the UNSDCF in light of the original business cases for their establishment, and the financial viability of the sub-offices. However, IAS observed that the Country Office did not undertake such annual assessments. Some personnel and donors highlighted that it was not very clear whether there was truly a need for so many sub-offices considering that UN Women uses programme partners to implement most of its high-value projects. It was suggested that the Country Office could look at the costs of maintaining sub-offices versus increasing the monitoring capacity of the programme teams to visit project sites. While it is understandable that some costs would be covered by non-core projects, too many sub-offices might indirectly increase the cost burden on Core and Institutional Budget funds.

Recommendation 5 (Medium):

The Country Representative to conduct a functional analysis of the Country Office's structure and ensure that staffing and reporting lines are fit-for-purpose, considering any funding restructuring to enhance the sustainability of critical roles and to realign functions with the availability of resources and strategic priorities. The exercise to be carried out in consultation with the Regional Office and the headquarters Business Transformation unit.

Recommendation 6 (Medium):

The Country Representative to conduct financial viability assessments of the Country Office's sub-offices on an annual basis and consider closing unsustainable sub-offices, strategically redirecting priorities to other areas with donor interests.

Observation 9: Risk management

Based on internal audit sample testing, in general, Country Office management had adequate risk management practices. Risks were identified at different points and the office had annual risk registers. IAS' review of the risk register showed it was mainly complete; however, the ratings of some risks were likely to be understated and the mitigating actions did not fully address the identified risks or reflect the actual status of controls. Examples of such risks include HR personnel skills; donor relationship management; limited funding and resource mobilization; and programme or project management. Construction was included as a mitigation action for the risk of "engagement and management of third parties". As construction has been used as a modality with significant budget allocations in projects, it should be given priority as a stand-alone risk to ensure adequate identification, assessment and management of the risks, considering UN Women does not yet have a policy on construction or infrastructure. Furthermore, the risks related to the four sub-offices were not clearly elaborated in the risk register.

These shortcomings occurred because the risk landscape and related management of risks are constantly evolving which might not always be adequately captured in the risk register if it is not regularly updated. As a result, some mitigating actions might not be fully effective and senior management might not be fully aware of potential issues.

Advisory note:

The Country Representative to request that the risk focal points and mitigation owners regularly review the risks and mitigating actions to confirm their validity and effectiveness. Internal self-assessments and oversight reports could also be used as a source for risk register updates.

C. Operations

See Background section on the number of personnel and the Country Office's main expenditure. IAS reviewed management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, and safety and security. The Country Office's Procurement function processed 503 purchase orders amounting to US$ 2 million from January 2022 to December 2022 using ATLAS. The Operations team is headed by NOC Operations Manager and includes dedicated positions for Procurement, HR, ICT (also an asset focal point) and Finance. There was a staff association which aimed to promote a healthy and conducive working environment, organizing monthly wellness and learning sessions. An HR plan was in place for existing posts, new positions, funded posts and those that do not yet have resources available. The Host Country Agreement had been endorsed by UN Women and the Government of Tanzania to cover UN Women premises, property, assets and personnel in the country. The Country Office's participation in UNCT and Operations Management Team meetings resulted in a gender-sensitive Business Operations Strategy, incorporating a gender-lens for gender parity, recruitment, procurement and disability inclusion. Although the procurement process was functioning well, the Country Office could consider introducing a six-month roll-out procurement plan to be updated on a monthly basis and ensure consistent retention of procurement supporting documents in electronic format.

Based on the audit work performed, IAS assessed that, in general, the following areas were satisfactory: Business Operations Strategy, procurement, finance and budgeting, assets, travel and security. Some areas for enhancement related to HR and ICT, as detailed below. Two low priority recommendations were raised with management to enhance controls over strengthening travel procedures to ensure value for money and aligning security self-reporting with existing controls.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 10: Human resources

Overall and based on audit sample testing, the processes for HR management were generally established. However, some observations were noted below.

Recruitment of Fixed-Term Appointments and Service Contractors: IAS sampled 10 recruitments of Fixed-Term Appointments and Service Contractors. While it made no observations around the recruitment of Fixed-Term appointments, A Service Contractor was recruited in 2022 who had not yet completed their master's degree at the time of the vacancy notice. In another Service Contractor recruitment, the criteria used to shortlist candidates included an additional condition that was not on the vacancy notice.

Recruitment of consultants (SSAs): IAS sampled 10 recruitments of individuals on SSAs. For consultancies that resulted from referrals instead of advertisements, the receipt of resumes was not always documented. Although such documentation is not required by the recruitment policy and guidelines, IAS suggests such measures be undertaken to ensure and demonstrate transparency in the recruitment process. Desk reviews were mostly used to recruit SSAs, and while this is allowed by the policy, IAS highly encourages the Country Office to combine desk reviews with written tests or oral interviews to ensure a more robust recruitment process. The Country Office informed IAS that there were informal interviews with SSA candidates, but they were not documented. IAS also noted that some contracts were based on monthly payments instead of specific deliverables, which may not encourage SSAs to complete the work on time. Furthermore, there were several extensions of SSA contracts, examples include contracts that were initially meant to be for three months extending beyond 18 months.

Mandatory training, learning and development: The Country Office had a learning and development plan for 2023 for non-mandatory training; however, it did not track/monitor the completion of training. All personnel, regardless of contract type, are expected to successfully complete all mandatory courses within six months of joining UN Women. However, as of 7 June 2023, the overall compliance rate for mandatory training was 69 per cent and 75 per cent in 2021 and 2022, respectively. Numerous reminders were sent to personnel who did not undertake the mandatory training, but this did not significantly affect the compliance rate. By not completing the mandatory training, personnel may potentially engage in inappropriate behaviour that contradicts the UN Code of Conduct; exposes the organization to cybersecurity incidents; or which means they do not perform their functions effectively.

Performance management and development: UN Women's Performance Management Policy requires personnel self-assessments and supervisory reviews are completed at the end of the performance review cycle or before the last day of service if separating from UN Women. However, as of 7 June 2023, the completion rate for 2022 was very low at 28 per cent. This occurred because line managers did not consistently encourage their supervisees to complete the self-assessments on time. Therefore, some personnel might not see the benefit of completing their performance appraisals.

Recommendation 7 (Medium):

The Country Representative to track the completion of mandatory and non-mandatory training; hold managers accountable for completion of performance appraisals of supervisees; and improve quality assurance over recruitment processes. The Country Office should also assign deliverables for consultants where appropriate.

Observation 11: ICT controls

Based on audit sample testing, the Country Office's ICT controls were generally adequate. The firewall was managed centrally by headquarters and there were no stand-alone servers; however, controls over ensuring changes to Wi-Fi passwords need to be improved for information security.

Disaster Recovery Plan: ICT infrastructure and telecommunication procedures require a disaster recovery plan and annual testing in accordance with UN Women standards. The Country Office tested its disaster recovery plan in September 2021 but had not conducted any further test. There was no evidence that the test results in 2021 were reviewed and approved by Country Office senior management.

IT equipment: 11 computers and one printer were sold to internal personnel in March 2020. However, there was no documented procedure, and no specific system was used for formatting and destruction of IT data from the IT equipment before its disposal. Without using software to delete the data, it could still be recoverable by ill-intended or malicious recipients of the disposed IT equipment. The Country Office has an uninterruptible power supply (UPS); however, it was not connected to the stabilizer because the previous stabilizer was destroyed. When there are electricity cuts, any sudden return of voltage could damage the UPS; therefore, the Country Office needs to buy another stabilizer for the UPS. At the beginning of the COVID-19 pandemic in 2020, seven key personnel were allowed to take printers home; however, as of July-August 2023, the printers had not been returned. As of July 2023, five laptops were not on Microsoft Intune Admin Centre (MS Tune) for security protection. Moreover, there was no control to check that the IT accounts of ex-employees were duly deactivated after the personnel's departure from the organization.

Global information security compliance report: As of 27 March 2023, the Country Office's self-reporting depicted full compliance in all control areas. However, IAS findings on printers, access control, Wi-Fi passwords, disaster recovery plan testing and MS Tune highlighted that the Country Office had overestimated the status of the IT controls, and the 100 per cent compliance rate was inaccurate. This might, incorrectly, give a false assurance that all IT controls are in place.

Recommendation 8 (Medium):

The Country Representative, in consultation and with support from headquarters IST, to enhance the Country Office's ICT posture, including by annual testing of disaster recovery plans; following the procedure for disposal of IT equipment; reducing vulnerabilities; and ensuring that self-reporting on various ICT management information systems becomes a true reflection of the actual status of IT controls.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
1: Summary of feedback received from stakeholders, communications and advocacy	Recommendation 1: The Country Representative to expedite the completion of the communications, advocacy and knowledge management strategies to align with the new Strategic Note 2023–2027; and implement and monitor the strategies to measure their effectiveness against set targets.	Country Representative	Medium	Recommendation is agreed. The Tanzania Country Office is in the process of engaging a consultant to conduct a stakeholder survey and finalize the revision of the communications and advocacy strategy. The strategy will include strategies to enhance communications for UN joint programmes and initiatives, including the commemoration of international days led by UN Women, and clearly outline reporting lines and guidance on the development of dissemination plans for knowledge products. Furthermore, the Tanzania Country Office held a knowledge management capacity strengthening retreat for all staff facilitated by the ESARO Knowledge Management Specialist. The retreat aimed to sensitize the Country Office on new and emerging knowledge management tools related to publications and quality assurance of knowledge management products as well as to kick start the development of the knowledge management strategy of the Country Office for the Strategic Note (2023 – 2027), which will follow the outline of UN Women ESAR KM Strategy 2022 – 2025 and will also be in line with our country office priorities.	30 June 2024
4: Resource mobilization	Recommendation 2: The Country Representative to accelerate development of the Resource Mobilization Strategy; and monitor the success rate of donor outreach through regular updates of proposals.	Country Representative	Medium	Recommendation is agreed. The Country Office has already initiated the process of the developing a Resource Mobilization Strategy for the 2023 – 2027 Strategic Note (SN), with the aim to complete it by the end of December 2023. The Thematic Leaders have been actively involved in resource mobilization efforts to expand the Country Office's resource base. This involvement includes active participation in discussions within the UN Country Team (UNCT) and UN Sustainable Development Cooperation Framework (UNSDCF), joint concept note development, strategic donor identification, engagement with management in discussions, maintaining strong relationships with donors, and other relevant activities.	31 December 2024
6: Financial monitoring of projects	Recommendation 3: The Country Representative to establish processes to (a) identify and prevent overspending and cross-charging in projects; and (b) timely identify and manage key dependencies in projects, including accurate reporting to donors.	Country Representative	Medium	Recommendation is agreed. Tanzania Country Office has a practice of running budget utilization reports on a weekly basis to identify overspending and make the necessary adjustments. A folder with sample reports has been shared with IAS for reference. Therefore, the overspending observed was not adjusted yet to match the budget by the time the audit took place.	30 June 2024
7: Management of programme partners	Recommendation 4: The Country Representative to enhance partner management starting by providing a feasible time frame to implement the agreed results and monitoring progress through the timely submission of narrative and financial progress reports. The capacity of partners should be risk assessed, with capacity development plans established and monitored, and end performance evaluations finalized to ensure that partners satisfactorily delivered what was agreed.	Country Representative	Medium	Recommendation is agreed. The Tanzania Country Office has been using the Responsible Partners' Quarterly progress report template introduced by the Headquarters for monitoring and reporting purposes. The Monitoring and Reporting and Programme Officers provide technical support to the partners during implementation including the development of tools to collect data to track progress towards the indicators and targets. The partner reports respond to the partners' respective results framework as well as provide these partners a chance to communicate the challenges they face during each quarter. It should be noted that before engaging with any partner for project partnership development, a comprehensive risk-based capacity assessment is conducted, as a corporate requirement, to assess the technical capacity, governance and management structure as well as financial and administrative management. A partner assessed must score "low" to qualify for engagement. Nevertheless, the Country Office has been providing continuous technical support and strengthening the capacity of the partners on results-based management and financial rules and regulations as part of partner monitoring and by organizing specific training. These efforts have enabled the Country Office to provide quality donor reports and avoid serious audit findings.	30 June 2024
8: Office structure and presence governance	Recommendation 5: The Country Representative to conduct a functional analysis of the Country Office's structure and ensure that staffing and reporting lines are fit-for-purpose, considering any funding restructuring to enhance the sustainability of critical roles and to realign functions with the availability of resources and strategic priorities. The exercise to be carried out in consultation with the Regional Office and the headquarters Business Transformation unit.	Country Office	Medium	Recommendation is agreed. The current HR plan is fit for purpose. Currently hiring for the vacant position with the available funds i.e., Deputy Country Representative who has moved to another country, and NO-D position for EU project in Zanzibar. Regarding the recommendation to conduct a functional analysis of the Country Office's structure, the Representative will consult with the Regional Office and other relevant units.	30 June 2024
	Recommendation 6: The Country Representative to conduct financial viability assessments of the Country Office's sub-offices on an annual	Country Office	Medium	Recommendation is agreed. The funds to cover the expenses of running the sub-offices including rents and maintenance have been budgeted through non-core resources in agreement with donors of those projects and in	30 June 2024

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
	basis and consider closing unsustainable sub-offices, strategically redirecting priorities to other areas with donor interests.			alignment with the SNs, and UNSDCF. The Country Office will conduct annual financial viability assessments and reconfirm the sustainability plans of these sub-offices.	
10: Human resources	Recommendation 7: The Country Representative to track the completion of non-mandatory training; request that line managers encourage personnel to complete mandatory and non-mandatory training courses for accountability of all personnel; hold line managers to account for non-completion of performance appraisals of supervisees; and improve quality assurance over the recruitment processes. The Country Office should also assign deliverables for all consultants.	Country Office	Medium	Recommendation is agreed. A reminder email is sent to all employees for the completion of the mandatory training including the communication to the supervisors on the updates and sensitization to their teams. The reminder is also done during all all-staff meetings held every Monday on a weekly basis. We are looking forward to having 100% completion of mandatory trainings for all staff by the end of 2023. Regarding the inclusion of deliverables for some consultants, the Country Office would like to confirm that all consultant's terms of reference issued have clear deliverables before signing the contract. The Country Office has been using corporate templates during the recruitment of consultants that have a specific section on deliverables. Going forward, the Country Office will ensure all consultants have terms of payment based on specific deliverables instead of monthly reports.	30 June 2024
12: ICT controls	Recommendation 8: The Country Representative, in consultation and with support from headquarters IST, to enhance the Country Office's ICT posture, including by annual testing of disaster recovery plans; following the procedure for disposal of IT equipment; reducing vulnerabilities; and ensuring that self-reporting on various ICT management information systems becomes a true reflection of the actual status of IT controls.	Country Office	Medium	Recommendation is agreed. The last testing and updating of the Disaster Recovery Plan (DRP) was conducted in September 2021 following the COVID-19 pandemic which led the staff to telecommute. The next DRP testing and updating will be conducted in 2024.	31 December 2024

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 the management of the audited entity/area, either during the exit meeting or through a separate memo 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.

UN WOMEN

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