



# Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

Distr.: General  
16 April 2024

Original: English

## Annual Session 2024

18-20 June 2024

Item 5 of the provisional agenda

**Audit and investigation matters**

## Report on internal audit and investigation activities for the period from 1 January to 31 December 2023

### SUMMARY

The Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) submits its annual report on internal audit activities for the period from 1 January to 31 December 2023 to the Executive Board. This report also provides a concise summary of investigation activities carried out by the Office of Internal Oversight Services (OIOS) of the United Nations for UN-Women during this period.

As requested by the Executive Board in its decision [UNW/2015/4](#), and in relation to internal audit activities, this report includes: (a) an opinion, based on the scope of work undertaken, on the adequacy and effectiveness of the Entity's framework of governance, risk management and control; (b) a concise summary of work and the criteria that support the opinion; (c) a statement of conformance with the internal audit standards being adhered to; and (d) a view on whether resourcing of the function is appropriate, sufficient and effectively deployed to achieve the desired internal audit and investigation coverage. The report also provides an update on the status of management implementation of internal audit recommendations.

The Executive Board may wish to: (a) take note of the report and related annexes on internal audit and investigation activities for the period from 1 January to 31 December 2023; (b) take note of the Advisory Committee on Oversight's annual report; and (c) take note of the management response to these two reports.

## I. INTRODUCTION

1. This report provides the Executive Board with a summary of the internal audit activities conducted in 2023 by the Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) and of investigation activities conducted by the Office of Internal Oversight Services (OIOS) of the United Nations for UN-Women. It provides an overall opinion on the adequacy and effectiveness of UN-Women's governance, risk management and control processes. The criteria to form this opinion include the IAS risk-based audit plan for 2023; the results of internal audits and advisory services undertaken in 2023; and the status of management efforts to implement audit recommendations from this and prior years' reports.

## II. MANDATE

2. In accordance with the UN-Women Financial Regulations and Rules (UNW/2012/6/Rev1), IEAS and IAS Charters (see **Annex III – IEAS and IAS Charters**) and following the International Professional Practices Framework and Code of Ethics promulgated by the Institute of Internal Auditors Inc., IAS provides UN-Women's Executive Director with independent and objective assurance and advisory services designed to add value and improve the effectiveness and efficiency of UN-Women's work. IAS' primary objective is to assess whether UN-Women's governance, risk management and internal controls are adequate, effective and functioning as intended to meet the Entity's strategic and organizational objectives. IEAS fulfils its internal oversight role through independent evaluation and internal audit and advisory services.

3. In accordance with UN-Women Financial Regulations and Rules (UNW/2012/6/Rev1), independent external oversight is provided by the United Nations Board of Auditors. The primary objective of the United Nations Board of Auditors is to express an opinion on UN-Women's financial statements. The UN-Women Executive Director also receives independent advice on the effectiveness of the Entity's oversight functions from the Advisory Committee on Oversight comprised of senior professionals who are fully external to UN-Women.

## III. OPINION (*decision 2015/4, point a*)

### A. Basis of opinion

4. 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 based on implementation of its annual risk-based audit plan; the advisory services rendered in 2023; and the progress made by management in addressing internal audit and advisory

recommendations. A concise summary of the work that supports this opinion is provided in Section IV.

## **B. Exclusions**

5. The opinion does not cover processes and activities outsourced to UN system organizations or some commercial third-party providers (and some commercial fourth-party providers sub-contracted by third-party UN system organizations) such as:

- (a) Various global and some local HR management activities and services depending on the agreements in place.
- (b) Staff, service contract holders and UN volunteers' payroll preparation and payment.
- (c) Global and local bank payments.
- (d) Treasury and investment management.
- (e) ERP hosting and management (Quantum).
- (f) Firewall and vulnerability management, infrastructure maintenance and website hosting.
- (g) Local IT services provided in field offices as part of shared premises or shared back-office functions.
- (h) Other shared services provided by UN agencies based on arrangements at headquarters or globally, or in the field and depending on the local Service Level Agreements in place.

6. For such outsourced services, UN-Women management is accountable for seeking assurance from the third-party oversight providers or senior management. This is an essential part of the third-party management framework, which IAS recommended be developed, and where management has yet to implement the audit recommendations. IAS expects the oversight providers of the primary UN system entity to cover the governance, risk management and control of the service through the execution of their audit plans. In the case of local Service Level Agreements, IAS seeks to assess their effectiveness, relevant governance, risk management and controls in the context of its risk-based field audits.

## **C. Scope limitations**

7. IAS notes some limitations in the availability of reports from the new ERP system where IAS could not obtain the same level of reports available in the previous ERP system. Therefore, IAS could not provide an opinion on data reliability from the available reports. This has been recognized as a corporate issue and management has been taking actions to develop and roll out the financial and operational reports. During the first nine months of 2023, IAS was not able to test some internal controls such as month-end closures as management had to work on their revision due to roll-out of the new ERP.

## D. Overall opinion

8. Based on the sources of evidence described in Section IV, including IAS' risk-based audit plan and the results of related IAS audit and advisory work performed in 2023, and considering the scope limitations highlighted above, IAS' overall opinion is that UN-Women's governance, risk management and control processes were generally established and functioning but needed some improvement.

9. IAS notes the growing maturity of UN-Women's corporate governance, transparency and integrity during 2023. In particular, the Business Review Committee continues to discuss corporate issues, including organizational performance, where IEAS is a regular observer and briefs the Committee members on issues related to independent evaluation, internal audit and advisory results. During 2023, a comprehensive Quarterly Business Review process continued in headquarters and Regional Offices, regularly presenting key performance indicators to managers, including on ageing audit recommendations. Other processes aimed at strengthening corporate governance, risk management and controls included the roll-out of several corporate policies on planning, monitoring and reporting, and partner management; and roll-out of the new ERP system in January 2023. UN-Women's first Ethics Adviser also joined the Entity in 2023.

10. At the same time, IAS' 2023 audit and advisory assignments, and its monitoring of previous internal audit and advisory recommendations, identified some overarching areas for management attention, as summarized below:

- (a) Teething problems with Quantum, especially the availability of reports and the need to streamline the new processes and controls.
  - (b) Continuing need to enhance the Entity's second line of defence in terms of management oversight by corporate business process owners and Regional Offices.
  - (c) Making technical capacity available at the decentralized level to advance UN-Women's strategic priorities, and to ensure management oversight and accountability.
  - (d) Finalizing a Statement of Internal Controls process to clearly establish and demonstrate management accountability and responsibility for risk management and internal controls.
11. Looking forward, the availability of additional funding from unallocated resources, aimed at *inter alia* strengthening organizational effectiveness, efficiency, oversight and transparency, including addressing oversight recommendations, should boost management's capacity to implement several corporate audit recommendations which are long outstanding. The implementation and sustainability of actions to address some corporate recommendations could also be further supported by seeking efficiencies to free up additional resources and/or strengthening certain authorities and reporting lines.

#### IV. SUMMARY OF WORK AND CRITERIA FOR THE OPINION (*decision 2015/4, point b*)

12. To formulate its opinion, IAS considered sources of evidence, such as: (a) development of its 2023 risk-based internal audit plan approved by the Executive Director after review by the Advisory Committee on Oversight and the plan's implementation; (b) individual audit and advisory engagement results and ratings; (c) progress made by management on implementing actions to address audit and advisory recommendations; (d) knowledge stemming from IAS' participation as an observer in internal governance meetings/forums, which shaped IAS' understanding of governance, risk and control processes; (e) issues with control deficiencies noted from investigation reports provided by OIOS in 2023; and (f) work conducted by the United Nations Board of Auditors. IAS also relies on management to proactively identify and communicate to IAS known instances of materialized risks, potential control failures, irregularities, or regulatory non-compliance that could be material to governance or the control environment.

##### **A. Risk-based audit plan for 2023**

13. In line with professional standards and modern practices, the internal audit and advisory services carried out by IAS provide assurance on the effectiveness of governance and management actions to identify and manage key risks to the achievement of UN-Women's objectives. IAS continued to refine its audit universe and extend its audit coverage of key risk areas, including field offices, cross-cutting functions and business processes. In refining its audit universe and related audit plan, IAS aligns its plan with the UN-Women Strategic Plan and considers (a) corporate risk management and feedback from business process owners and field office management, including that related to areas of Information Systems and Technology and anti-fraud; and (b) the internal control framework, including roles and responsibilities of risk owners (first line of defence) and the monitoring and oversight role of business process owners and Regional Offices (second line of defence). IAS coordinates implementation of its audit plan with other assurance providers in the third line of defence to avoid duplication of work and to expand its risk coverage.

14. An annual risk-based audit plan cannot cover every risk, business process, organizational unit or office within UN-Women. Audit and advisory engagements in 2023 were therefore selected from a comprehensive risk assessment of organizational units, offices and business processes and the availability of resources to cover those risks based on risk ratings and professional judgment. As such, there are inherent limitations in IAS' ability to express a comprehensive opinion on the overall governance, risk management and control processes with regards to UN-Women's strategic, financial, operational or compliance objectives.

##### **B. Individual audit engagement results and ratings**

15. In 2023, IAS conducted 18 internal audit and advisory engagements, with 12 final reports issued by the end of March 2024 and 6 internal audits carried forward to 2024 (meta synthesis reports on Regional Office roles, UN-Women's readiness for managing

crisis and humanitarian interventions, staff benefits and entitlements, UN-Women Ukraine Country Office risk assessment, limited inspection of vehicle and fuel management, and a review of technology and innovation in the Buy From Women pilots). IAS also prepared three lessons learned reports on control issues in three field offices. These engagements generally covered governance, risk management and controls in selected offices or were related to UN-Women systems and processes.

16. Nine of the 12 reports issued were assurance type engagements with overall ratings to the audited entities or processes assigned as follows:

- Three entities/processes were assessed 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.
- Six were assessed as *some improvement needed*, meaning that the assessed governance, risk management practices and controls were generally established and functioning but needed some improvement.

17. Details on recurrent and significant findings identified in IAS' 2023 internal audit and advisory work are summarized in Section IX.

### **C. Progress made by management in implementing actions to address audit recommendations**

18. The current corporate indicator measures the percentage of long-outstanding audit recommendations. As of 28 February 2024, 11 per cent of all outstanding recommendations were long-outstanding recommendations, which was within the corporate target (not to exceed 14 per cent). While management has made progress on a number of long-outstanding recommendations, it should accelerate implementation of all long-outstanding recommendations.

19. IAS continued to monitor and follow up on these recommendations and encourages management to implement and sustain measures to address significant risks identified in audits within agreed time frames. See Section VIII for more information.

## **V. STATEMENT OF INDEPENDENCE AND CONFORMANCE TO INTERNAL AUDIT STANDARDS** *(decision 2015/4, point c)*

20. The IAS Charter requires the Director, IEAS to confirm to the Executive Board, at least annually, the independence of the internal audit and investigation functions, and whether there has been any scope or resource limitations. Throughout 2023, IAS continued to be operationally independent of UN-Women management and exercised freedom in determining the scope of its work in accordance with applicable international and generally accepted standards. UN OIOS, being an external service provider for investigations, shares the same independence.

21. IAS is highly committed to carrying out its work with the highest standards of professionalism and efficiency. In this regard, during 2023, IAS continued to generally

conform with the International Professional Practices Framework of the Institute of Internal Auditors Inc (IIA). IAS progressed in implementing the recommendations from its External Quality Assessment, which have been embedded into the IAS Quality Assurance and Improvement Programme, and regularly reported to the Advisory Committee on Oversight, Executive Director and Executive Board. Of six opportunities for enhancement arising from the External Quality Assessment, IAS has already completed three, partially completed one and is making progressing on the remaining recommendations. The ongoing areas of improvement include taking advantage of advanced and innovative approaches to using technology; using maturity assessment principles to advance the IAS Quality Assurance and Improvement Programme; and using assurance mapping to identify all the second-line functions to be included in the audit universe and reviewed on a periodic basis. One of the completed recommendations covered the annual assessment of IAS against its Charter and its reporting to the Executive Board, which is available in Annex III.

## **VI. RESOURCE ALLOCATION AND DEPLOYMENT** (*decision 2015/4, point d*)

22. Executive Board decision No. 2015/4 requires that IAS indicate whether, in its view, resourcing of the internal audit and investigation functions are appropriate, sufficient and effectively deployed to achieve the desired audit and investigation coverage. During 2023, IAS received adequate resources to implement the activities in its 2023 audit plan. Financial resources were deployed in line with the IAS plan and UN-Women rules and policies. IAS staffing was fully funded with five approved posts: one P-5 (Chief), two P-4 and two P-3 posts. IAS engaged one UN Volunteer.

23. IAS is positioned within IEAS, which is led by a Director and supported by two Administrative Associates. In 2023, IAS received US\$ 447,000 for non-staff expenditure.

24. For investigations completed in 2023 (see Section XII), OIOS' estimated cost was US\$ 163,000. In comparison, for investigations completed in 2022, OIOS invoiced UN-Women US\$ 369,571. In 2023, OIOS directly invoiced UN-Women on a cost-recovery basis. The IAS budget is not impacted by cost-recovery from OIOS.

25. In 2023, the Director, IEAS, with the support of Chief, IAS, and a UN Volunteer funded from the IAS budget, continued to carry out the role of Responsible Official for receiving and transmitting investigation reports; coordinating and monitoring implementation of other reports; and for directing and closing referrals, recommendations and requests for information, data and cost-recovery from OIOS. The role involved coordination, monitoring and oversight efforts, including several desk reviews and inspections, for which IEAS did not have dedicated resources despite the role being increasingly demanding.

26. In 2023, with support from the Legal Office, IEAS worked to strengthen the future sustainability and effectiveness of UN-Women's investigation services. In 2024, IEAS will establish an investigation function for UN-Women, which will be carried out by OIOS and IAS. The memorandum of understanding with OIOS has been updated to provide more predictable resourcing, and IAS will receive two temporary investigator

positions (P-2 and P-4) and US\$ 125,000 per year in non-staff funding over the period 2024–2025 for this purpose.

## **VII. IMPLEMENTATION OF THE 2023 RISK-BASED AUDIT PLAN**

### **A. Risk-based audit planning and completion of the annual workplan**

27. The IAS risk-based audit strategy is aligned with UN-Women’s Strategic Plan for 2022–2025 and IAS operationalized its strategy through its 2023 audit workplan. The strategy aims to support a vision, inter alia, of a combined assurance concept to enhance the effectiveness and efficiency of UN-Women’s governance and oversight. This vision is based on the concept of the Three Lines of Defence model<sup>1</sup> to promote results-focused accountability and good governance, enhanced risk management and cost-effective internal controls.

28. The 2023 internal audit plan was formulated based on IAS’ independent risk assessment, after obtaining input on key risks from senior management and other stakeholders, including Executive Board members. The planning process included the analysis of quantitative and qualitative data to assess the risks relating to each auditable office, unit, function and topic. The 2023 audit plan was reviewed by the Advisory Committee on Oversight before its submission to, and approval by, the UN-Women Executive Director.

29. IAS has continued to closely collaborate with the Independent Evaluation Service in conducting Country Office evaluations and audits and exchanging information on corporate reviews. IAS continued to provide feedback on emerging risks and draft policies and procedures as part of its advisory mandate.

30. Fieldwork for all but six assignments included in the risk-based audit plan was completed in 2023. Six reviews have been carried forward from 2023 to 2024. Ten reports were issued during 2023 and two reports were issued by the end of March 2024. IAS notes that management has, at times, taken longer to review and comment on some IAS reports due to other work and emerging priorities, as well as the complexity of some areas reviewed.

### **B. Monitoring and coordination of audit activities**

31. During 2023, the Advisory Committee on Oversight was informed on implementation of the IAS 2023 risk-based plan through progress reports and meetings with the Director, IEAS and Chief, IAS. In addition, the Advisory Committee on Oversight reviewed and provided comments on this draft annual report.

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<sup>1</sup> According to the IIA Position Paper on Three Lines of Defence in Effective Risk Management and Controls, management control is the first line of defence in risk management, the various risk control and compliance oversight functions established by management are the second line, and independent assurance is the third.



32. IAS also communicated its annual workplan and meets with the United Nations Board of Auditors to promote coordination and efficiency.

33. IAS actively participated in the inter-agency joint advisory engagement on implementation of the Business Operations Strategy together with seven other agencies, leading two of eight sampled country audits. The joint report was finalized in 2023.

34. The Chief, IAS and the Director, IEAS attended sessions of the United Nations Representatives of Internal Audit Services (where UN-Women is co-chair) as well as an annual Conference of International Investigators representing UN-Women.

### C. Audit reports and ratings

35. For internal audits of UN-Women offices and functions, IAS assigns an overall audit rating of satisfactory, some improvement needed, major improvement needed, or unsatisfactory based on its overall assessment of the relevant governance, risk management and control processes examined.

36. Table I provides the overall ratings for nine internal audits completed by IAS related to the 2023 audit plan. Of these reports, eight were internal audits of UN-Women field offices, and one was of thematic corporate processes. Annex 1 also presents the number of audit recommendations by priority. No major improvement/unsatisfactory ratings were assigned in 2023.

Table I

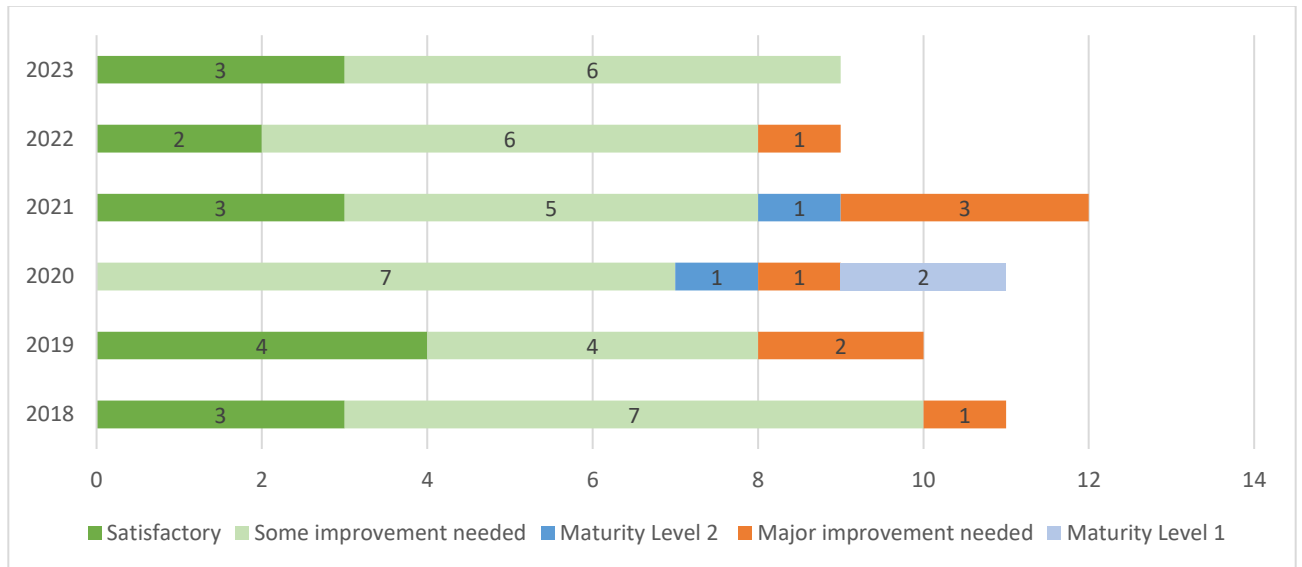
#### Distribution of audit ratings by field office and thematic area, 2023

Audits	Number of audits	Satisfactory	Some Improvement Needed
<b>Field office</b>	8	3	5
Regional Office for Europe and Central Asia		1	
Country Office in Jordan			1
Country Office in Haiti			1
Country Office in Nigeria			1
Country Office in Malawi			1
Country Office in Tanzania		1	
Country Office in South Sudan			1
Regional Office in Americas and Caribbean		1	
<b>Thematic/headquarters</b>	1	0	1
Audit of Resource Planning, Budgeting and Allocation			1
<b>Total</b>	<b>9</b>	<b>3</b>	<b>6</b>

Source: Compiled by IAS

37. IAS completed 62 assurance engagements from 2018 to 2023 against its annual risk-based audit plans. Figure I below is an overview of the overall ratings assigned to assurance engagements by IAS from 2018 to 2023.

Figure I  
Overview of internal audit ratings, audit plans (2018–2023)



Source: Compiled by IAS

38. In addition to the above assurance engagements, IAS completed the following three advisory reviews that do not contain an assurance rating: (a) a snapshot assessment of Quantum roll-out; (b) an inter-agency joint advisory engagement on implementation of the UN Business Operations Strategy; and (c) a risk assessment of the Country Office in Afghanistan. See Annex II for summaries of these advisory engagements.

## VIII. IMPLEMENTATION OF AUDIT RECOMMENDATIONS

39. A recommendation is considered long-outstanding when 12 months have passed from the time management committed that it would complete its action to address an audit recommendation. At 28 February, 11 per cent of all outstanding recommendations were considered long-outstanding. Three long-outstanding recommendations dated from 2019, 6 were from 2020, 31 were from 2021 and 12 were from 2022: 16 of which were rated as high priority, while 36 were rated as medium priority. Table II shows the high-priority long-outstanding recommendations. Most recommendations were in progress of being implemented and Annex IV includes management updates on the high-priority long-outstanding recommendations.



Table II  
**High-priority, long-outstanding recommendations**

Audit engagement title	Action owner and brief description of recommendation
2019 – Afghanistan Country Office Audit	<b>The Programme Support Management Unit (PSMU)</b> to develop guidance for situations where UN-Women Country Offices receive unearmarked funding for Strategic Notes.
2020 – Audit of Detail Assignment	<b>Human Resources</b> to assume the role of business process owner for overseeing the policy on temporary staff placements while leaving the processing controls to receiving and releasing units.
2020 – Audit of Trust Funds Governance, Policy and Risk Management	<p><b>PPID in collaboration with DMA and SPRED</b> to establish a corporate policy and procedures for Trust Fund grant management and consider, where applicable, integrating or cross-referencing relevant procedures established at individual Trust Fund level in the corporate policy framework.</p> <p><b>PPID in collaboration with the DMA, SPRED, IEAS and Legal</b> to develop, and submit for approval by senior management, an end-to-end corporate policy and procedures on the establishment of UN-Women Trust Funds and operational management of UN or UN-Women Trust Funds.</p>
2020 – Cybersecurity Audit	The audit included <b>six high-priority recommendations</b> . Given their sensitivity, the recommendations are not listed here, but IAS is in regular contract with DMA/Information Systems and Telecommunications Section to follow up.
2020 – Audit of Policy Cycle Management	<b>UN-Women</b> to create a full-time PPG Specialist position and ensure sufficient non-staff budget is available so that the PPG function is sustainable and can strategically prioritize organizational needs in PPG. The role of the Legal Office in the process should be updated in the PPG and additional costs to the Legal Office in relation to PPG (oversight, review and quality assurance) should also be identified, costed and included in the function’s Annual Work Plan.
2021 – Thematic Audit: Consultant management	Taking the opportunity of the new ERP project, <b>the Director, HR</b> to consider migrating consultant transactional processing to the HR module in Oracle, with possible global automation of manual recruitment, on/offboarding and performance evaluation processes; and explore expanding the monitoring and reporting functionality to allow for a better overview of contract value over a period of time and performance indicators for the end-to-end process.
2021 – Audit of outsourced services	<b>The Chief Risk Officer (the Director, SPRED)</b> should provide guidance to business process owners to undertake periodic risk assessments (e.g. during regular risk assessment workshops) of the third-party provider management cycle in each significant business area to identify, assess and mitigate key third-party risks.
2021 – Internal Audit of Ethiopia Country Office	<b>The Country Representative</b> to ensure the Country Office implements its HR strategy to deliver on its new Strategic Note, including the new areas targeted in the Strategic Note, mapping the skills and seniority needed to deliver with current staffing and capacity; that recruitment plans are implemented for all vacant, funded positions so the necessary expertise is available in house to deliver on the existing portfolio; and develop its project pipeline. The capacity of the Operations team should be assessed, monitored and addressed if needed.
2022 – Internal Audit of Safety and Security	<b>The Global Security Adviser</b> to consolidate available information into an official policy on security management, including: (a) clearly defining the authority of the Global Security Adviser to act as a fully-fledged business process owner with timely access to the Executive Director; (b) a role for Regional Offices in terms of

	overseeing security risks and ensuring compliance with key security controls; (c) expanding and clarifying the Head of the Office role, including individual accountability with key expectations for successful performance in terms of complying with key security controls; (d) defining key principles for governing security budget management, including the authority of the Security Service team to validate the appropriateness of security expenditure and personal charges; and (e) reference to the concept of duty of care
2021 – Audit of Country Office in DRC	<b>The Country Representative</b> to establish a process for the consistent follow-up and sustainable implementation of previous oversight recommendations in the Country Office’s purview (CPEs, internal, external and programme partner audits), ensuring that action plans are updated in corporate systems in a timely manner. Accountability for these recommendations should be clearly assigned to managers who should periodically report on their progress. The Country Representative should actively seek headquarters and Regional Office advice and support in areas where the Country Office has less capacity to implement recommendations.

*Source: Compiled and monitored by IAS in Teammate*

40. Among the recommendations that are still outstanding, several related to management’s anti-fraud programme. While progress has been made, most of the recommendations are still pending completion and need to be expedited for closure.

41. Table III below shows the status of outstanding audit recommendations as at 28 February 2024, by priority, based on the original agreed time frame.

Table III

**Recommendation ageing based on the original agreed time frame as of 28 February 2024**

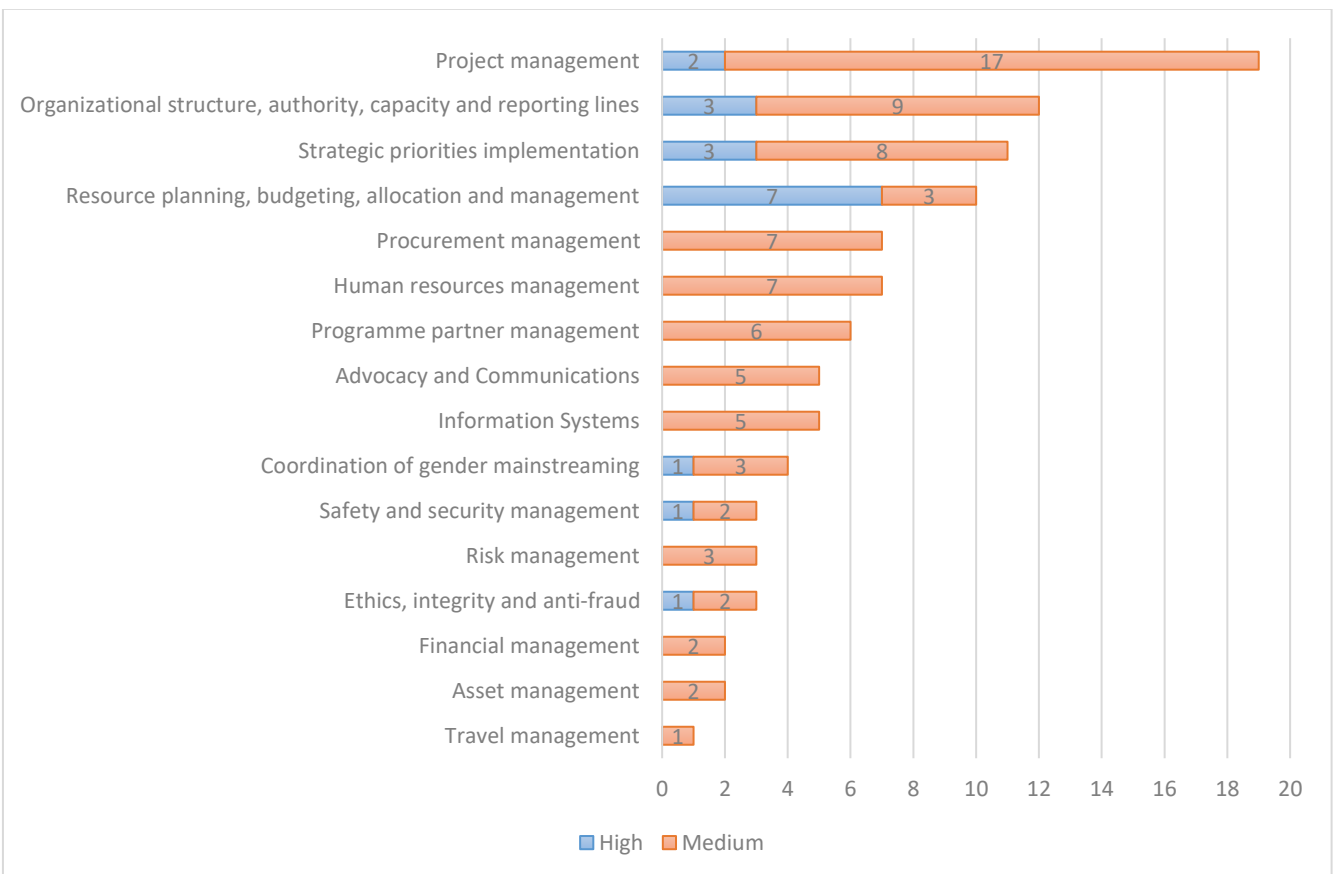
Priority	Total outstanding recommendations	< 12 months	12–18 months	>18 months
High	45	29	4	12
Medium	167	131	5	31

*Source: Compiled and monitored by IAS in Teammate*

## IX. KEY INTERNAL AUDIT AND ADVISORY RESULTS

42. IAS identified and summarized by functional areas the key issues arising from its 2023 risk-based audit plan engagements for its audit assignments (see Figure II and paragraphs below). Observations from advisory engagements are not included in Figure II.

Figure II  
Key observations identified in 2023 by functional area, by number of recommendations



Source: Compiled by IAS

43. In 2023, IAS identified key observations in the following functional areas:

- (a) **Project management:** Field audits identified the need to enhance: (i) effective quality assurance, risk management and project oversight during project design and implementation; (ii) effectiveness of management processes around selecting and working with beneficiaries to ensure impact, accountability and transparency; (iii) design and effectiveness of monitoring, reporting and management evaluation tools to ensure and demonstrate value for money and impact; (iv) timely implementation of projects; (v) sustainability, exit strategies and post-implementation assessments; and (vi) timely and accurate donor reporting and responses to requests for information.
- (b) **Organizational structure, capacity, authority and reporting lines:** Field office audits highlighted the need to: (i) support countries in crisis in ensuring sufficient staffing needs are filled; (ii) consolidate an accountability framework for providing support to field offices; (iii) regularly follow-up and sustain implementation of relevant audit, evaluation or other oversight recommendations; (iv) ensure that staffing is fit-for-purpose and reporting lines ensure accountability, considering

funding restructuring to enhance the sustainability of critical roles and to realign functions with the availability of resources and strategic priorities; and (v) conduct annual financial viability assessments of sub-offices.

- (c) **Strategic priorities implementation:** Field and thematic audits highlighted areas for improvement in: (i) development of Strategic Notes and results indicators that operationalize the theory of change into workplans; (ii) enhancing data verification means, monitoring, data validation, reporting frameworks and workflows, and accountability to ensure results-focused reports; (iii) finalization and monitoring of resource mobilization strategies, feasible targets and aligning efforts between Regional and Country Offices to mobilize more resources; (iv) introduction of a work planning mechanism/tool for regional advisers to provide technical support to all field presences under Regional Offices; and (v) enhancing decentralized monitoring and evaluation functions and frameworks.
- (d) **Resource planning, budgeting, allocation and management:** The thematic audit of resource planning, budgeting, allocation and management highlighted areas for improvement through: (i) revision of funding models to clarify and formalize governance in budgeting; (ii) updating the Financial Regulations and Rules to be more aligned with UN-Women's updated organizational structure; (iii) further consolidation and integration of relevant budget management policy and guidance; (iv) adopting the Terms of Reference and assigning authority to a senior budget governance committee; and (v) implementing a corporate and systematic approach to direct project cost recovery.
- (e) **Procurement management:** Field office audits highlighted the need to: (i) improve systematic use of corporate procurement systems;; and (ii) establish procurement strategies and regular update of procurement plans.
- (f) **Human resources management:** Field office audits highlighted the need to: (i) ensure rigorous and transparent personnel and consultant selection processes; (ii) track the completion of mandatory and non-mandatory training; (iii) ensure that all leave is recorded in a timely manner; and (iv) ensure that performance evaluations for all personnel are completed in a timely manner.
- (g) **Programme partner management:** Field office audits highlighted the need to: (i) improve management of programme partners through more robust capacity assessment, follow-up monitoring and use of prior audit findings to support partner capacity development; (ii) develop a strategy for the longer-term engagement of programme partners to leverage or scale the results achieved; (iii) ensure proper compliance regarding FACE form completion and submission and use of online systems and tools for partner management.
- (h) **Advocacy and communications:** Field audits identified a need for: (i) mapping of stakeholder expectations and prioritization based on strategic importance and feasibility; (ii) finalization and roll-out of advocacy and communications strategies, including dedicated monitoring frameworks and key performance indicators; and (iii) consolidation of fragmented communications personnel and resources for coherence, sustainability and cost-effectiveness.

44. Moreover, the Quantum ERP roll-out in January 2023 had some teething issues including limited availability of standard reports and dashboards, and existing controls were not immediately revised. Management has been working on resolving these issues

and had made progress by year-end 2023. See the summary of IAS' advisory review on Quantum in Annex II.

## **X. ADVISORY SERVICES**

45. During 2023, IAS completed three advisory engagements: (a) a post-roll-out snapshot assessment of UN-Women's ERP system Quantum; (b) an inter-agency joint advisory engagement on implementation of the Business Operations Strategy; and (c) a risk assessment of the Afghanistan Country Office. Summaries of these engagements can be found in Annex II.

46. The Director, IEAS was a regular proactive observer and adviser at meetings of the Business Review Committee and the Project Board for implementation of the Enterprise Resource Planning system, Strategic Note discussions and Strategic Dialogues, and other forums. In addition, IAS regularly provided comments on draft policies and procedures, management requests and other initiatives. IAS has been requested and/or volunteered to be an observer at several sessions of various working groups on revisiting existing policies and processes.

47. Several sessions (informal, joint-UN and formal) as well as negotiations of the Executive Board on IAS-related decisions were held during 2023. The sessions related primarily to questions on the independence of the internal audit and investigation functions, and a closed session on the audit plan for 2024.

## **XI. DISCLOSURE OF INTERNAL AUDIT REPORTS**

48. Thirty days after issuance, all the internal audit reports issued against the audit plan 2023 were publicly disclosed in accordance with Executive Board decision 2012/10 (see UNW/2012/16) and are available on the UN-Women audit disclosure website: <https://www.unwomen.org/en/about-us/accountability/audit/internal-audit-reports>. No requests were received internally or from any organization or Member State requesting redaction of the audit reports.

49. Advisory reports are not published. Copies were provided to senior management and the Advisory Committee on Oversight. Key highlights are summarized in this annual report and in Annex II.

## **XII. INVESTIGATIONS**

50. OIOS provided investigation services in 2023 covering allegations of misconduct committed by UN-Women staff members and wrongdoing by UN-Women personnel or by third parties to the detriment of UN-Women.

51. In 2023, the Director, IEAS continued the role of Responsible Official for coordinating and receiving information on investigation activities. The Chief, Legal



Office, and the Director, Human Resources, continue to play integral roles in this area as outlined in the UN-Women Legal Policy for Addressing Non-Compliance with United Nations Standards of Conduct (“Legal Policy”).

52. During the year, IEAS made preparations to implement a hybrid investigation model to enhance the sustainability and effectiveness of UN-Women’s investigation services through the creation of UN-Women’s internal investigation function, which will be operationalized in 2024. The internal investigation function will have the mandate to investigate matters that OIOS transmits to it.

## A. Caseload

53. In 2023, OIOS registered intake of 63 new allegations for UN-Women compared to 55 new allegations in 2022 and 36 new allegations in 2021. The OIOS caseload in 2023 is illustrated in Table IV below.

Table IV  
OIOS investigation caseload in 2023

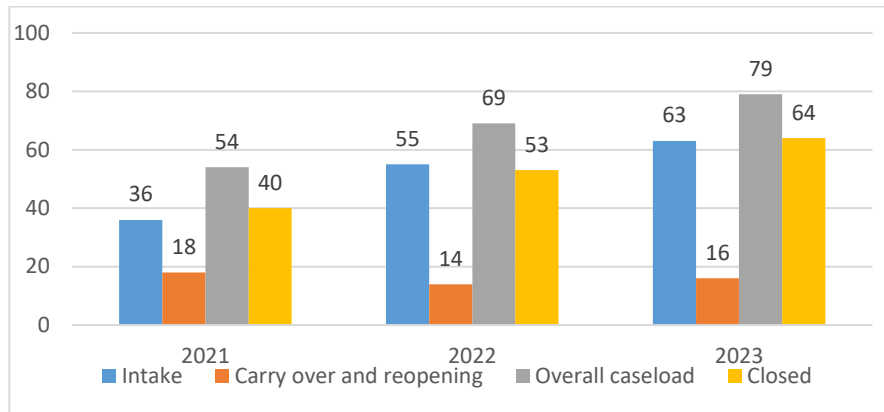
Caseload	2023
Carry over as of 1 January 2023	16
Intake during the year	63
Reopened from previous year	0
<b>Total cases during the year</b>	<b>79</b>
Closed from cases carried over	12
Closed from intake in 2023	52
<b>Total closed during the year</b>	<b>64</b>
Cases ongoing as of 31 December 2023	15 <sup>2</sup>

Source: OIOS quarterly reports

54. Figure III below compares the OIOS case intake, caseload and completion during 2021–2023.

Figure III  
OIOS case intake, caseload and completion comparison 2021–2023

<sup>2</sup> For the cases closed before 31 March 2024, see paragraph 61.



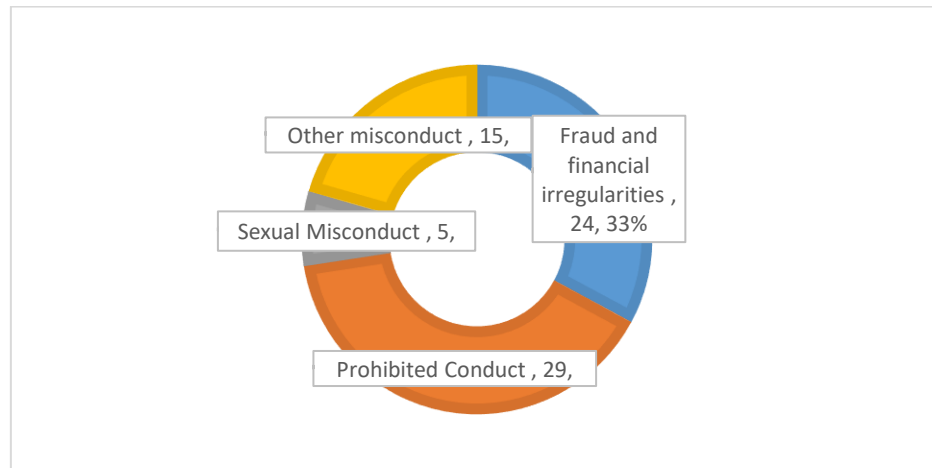
Source: OIOS quarterly reports

55. In 2023, the 63 new allegations were received by email (54 per cent), the hotline (43 per cent), or through other means (3 per cent). Sources of allegations were either UN personnel (33 per cent), anonymous (27 per cent), referrals from other UN entities (24 per cent), external parties (14 per cent), or unknown (2 per cent).

**B. Types of allegations**

56. An allegation received and registered by OIOS may include more than one type of alleged misconduct. In 2023, the 63 new allegations received related to 73 instances of alleged misconduct and are broken down by summarized categories as detailed in Figure IV below. A comparison with 2021 and 2022 is provided in Table V below.

Figure IV  
**Allegation intake by category in 2023**



Source: OIOS quarterly reports<sup>3</sup>

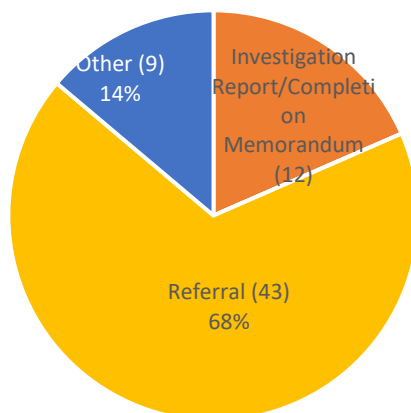
Table V  
Allegation intake by category comparison 2021–2023

Allegation category	2021	2022	2023
Fraud and financial irregularities	17	30	24
Prohibited conduct	10	15	29
Sexual misconduct	2	5	5
Retaliation	0	0	0
Other misconduct	8	18	15
<b>Total</b>	<b>37</b>	<b>68</b>	<b>73</b>

Source: OIOS quarterly reports

57. As illustrated in Figure V, OIOS closed 64 cases in 2023 (compared to 53 in 2022).

Figure V  
Cases closed in 2023



Source: OIOS quarterly reports

58. Of the 64 closed cases, 52 were closed by OIOS after preliminary assessment because, based on the available information, an investigation was not warranted

<sup>3</sup> Notes: (1) Cases may include multiple categories of alleged misconduct, therefore are being counted more than once; (2) OIOS categorizes allegations in more detail; however, this report summarizes such categories based on a harmonized annual report approach among UNDP, UNFPA, UNICEF, UNOPS and UN-Women.

(compared to 37 in 2022) and 12 were closed after investigation (compared to 16 in 2022). Of the 52 cases closed after preliminary assessment, OIOS referred 43 of the cases (subject to consent by the complainant, where applicable) for management consideration and potential action by UN-Women (compared to 21 cases referred in 2022) and 9 cases were closed without investigation or referral. For cases referred by OIOS, the Director, IEAS, in consultation where applicable with the Human Resources Division, Legal Office, Programme Support Management Unit, or relevant Country Office, decided on the most appropriate and confidential action: for instance, through interventions by these offices, further desk reviews or inspections by IEAS, or consideration in future IAS audits. Of 12 investigated cases, 8 closed cases were indicative of potential misconduct (compared to eight in 2022) and resulted in an investigation report. The other four cases were investigated and closed as follows: one was closed as unsubstantiated, and three related to programme partners were closed through completion memorandum.<sup>4</sup>

59. The eight cases substantiated in 2023 (comprising four cases carried over from 2021, one case carried over from 2022, and three cases opened in 2023) related to:

- (a) Inappropriate sexual conduct by a staff member against UN-Women personnel.
- (b) Purchasing assets during an office auction by a staff member, which conflicted with their duties.
- (c) Lack of disclosure of outside activity and misuse of property and assets of UN-Women by a staff member.
- (d) Fraudulent creation of documents while working for another UN-system organization by non-staff personnel.
- (e) Falsification of travel documents by former non-staff personnel to receive Daily Subsistence Allowance.
- (f) Entitlement fraud by a Service Contractor in the amount of US\$ 8,899.
- (g) Undeclared conflict of interest in procurement exercise by a staff member. In this case OIOS assessed a loss of US\$ 56,744.
- (h) Inappropriate use of ICT resources by a staff member.

60. Of the eight investigation reports, four cases in relation to UN-Women staff members were referred for action under the Legal Policy. The “Report of the Executive Director of UN-Women on disciplinary measures and other actions taken in response to misconduct by UN-Women staff members, other personnel or third parties, and cases of possible criminal behaviour, 1 January – 31 December 2023” contains information on the disciplinary measures and other actions taken in 2023.

61. As of 31 December 2023, OIOS carried over 15 cases to 2024. As of 31 March 2023, nine of these cases had been closed and six cases remained open. Three cases were closed after investigation and six were closed after preliminary assessment (three

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<sup>4</sup> A completion memorandum is issued for cases where the facts are indicative of potential wrongdoing, where OIOS finds a full investigation report is not warranted.

were referred for management consideration and potential action by UN-Women, and three were shared for information).

### **C. Anti-fraud and anti-corruption activities**

62. As well as supporting OIOS investigations, IEAS conducted its own anti-fraud and anti-corruption outreach and awareness activities within UN-Women.

63. IEAS also provided advice in the discussions and drafting process of donor agreements with other UN entities, UN Member States, multilateral agencies and other third parties.

64. IEAS issued memorandums following a limited review of implementing partner management with cash-based interventions, and recruitment practices in Country Offices.

65. In addition, in collaboration with other UN-Women units, in 2023 IEAS launched the third anti-fraud and anti-corruption campaign on International Anti-Corruption Day (9 December 2023). A UN-Women global broadcast was issued that reminded all UN-Women personnel of their responsibilities to prevent, detect and report fraud and corruption.

## Annex I – Audit and advisory reports issued in 2023

No.	Reference #	Number of recommendations		Overall audit conclusion
		Total	High Priority	
<b>Field audits</b>				
1	Regional Office for Europe and Central Asia	8	-	Satisfactory
2	Country Office in Jordan	12	3	Some improvement needed
3	Country Office in Haiti	19	3	Some improvement needed
4	Country Office in Nigeria	12	1	Some improvement needed
5	Country Office in Malawi	12	1	Some improvement needed
6	Country Office in Tanzania	8	-	Satisfactory
7	Country Office in South Sudan	12	3	Some improvement needed
8	Regional Office in the Americas and the Caribbean	7	-	Satisfactory
<b>Thematic area audits</b>				
1	Audit of Resource Planning, Budgeting and Allocation	10	7	Some improvement needed
<b>Advisory engagements</b>				
1	Post-roll-out Snapshot Assessment of UN-Women's ERP System Quantum			
2	Inter-agency joint advisory engagement on implementation of the Business Operations Strategy			
3	Risk Assessment of Country Office in Afghanistan			

## Annex II – Summaries of advisory reviews

### Post-roll-out snapshot assessment of UN-Women’s ERP system Quantum

In 2021, IAS conducted a first snapshot assessment of UN-Women’s new ERP (Quantum) project. This review was of an advisory nature and aimed to cover the project’s ongoing progress. The assessment in 2023 reviewed the following aspects of the ERP project: status update on replacement of Atlas as of June 2023 and related risk management; change management and benefits realization; ICT governance; and exit strategy for the project.

A stand-alone Quantum-controls assessment was excluded from this advisory engagement as IAS will participate in the joint review of Quantum controls with UNDP and UNFPA.

IAS highlighted several achievements by the UN-Women project team and UN-Women ERP Board, including strong project management discipline, a dedicated implementation team, high level of participation in ERP sessions, regular meetings of the ERP Board and mature risk identification. Quantum went live in January 2023.

- **In terms of risk management:** At the time of the review as of June 2023, controls over financial management, data and reporting had not been fully established. There is a risk of high dependency on UNDP for ERP management.
- **In terms of change management and business transformation:** A change impact assessment was created during implementation to plan for key changes, but due to the agile and highly accelerated implementation approach it was less beneficial than expected. More extensive training before go-live would have benefitted the roll-out process and additional training could still be of benefit. Management reported that a significant amount of training engagements and ongoing communication continued to be delivered throughout 2023.
- **In terms of governance:** In the past, UN-Women has had a wide range of purpose-built applications, systems and dashboards with limited internal capacity for maintenance and to ensure their data integrity. There is a need for stronger ICT governance to identify, connect, analyse and prioritize corporate initiatives for their value-for-money; ensure their reasonable integration; and effectively manage ICT governance-related risks for digitalization, integration and automation. Management has since reported the establishment of the ICT Board to address corporate ICT governance.
- **In terms of exit strategy and sustainability:** Management needed to ensure accountability for closing all planned deliverables for Phase 1 before embarking on Phase 2; prepare the Closure Report; and develop an exit strategy, phasing out current supporting mechanisms by developing and costing maintenance and support infrastructure. Management has since approved the approach for closure of Phase 1 by end 2024.

The review made two high (critical) and four medium (important) priority advisory recommendations addressed to the Quantum Project Management Office. Management accepted all recommendations, understanding that some may require additional resources to address them, and provided related action plans.

## **Operational risk assessment of UN-Women Country Office in Afghanistan**

IAS conducted a risk assessment to assist the Country Office in Afghanistan in addressing (a) general risks that arise from operating in the country; and (b) potential structural issues in internal controls. The assessment also identified opportunities for the Country Office to advance its mandate.

The Country Office's achievements include the notable strides the office has made in advocating for women's empowerment, especially in the extremely difficult country context. By choosing to continue to work in the country, the Country Office has become a respected force in humanitarian efforts, effectively pushing for women's issues to be a priority. The Country Office has been creative in overcoming challenges, which has led to important achievements in humanitarian interventions and economic empowerment. Through its strong leadership and collaboration, UN-Women has been acknowledged for its role in promoting women's rights within the UN system in the country and among other partners.

IAS identified some risk areas which require further attention: external challenges and managing sensitivities within the complex country context; programme management and monitoring, including slow programme delivery, limited capacity of programme partners and beneficiary grievance mechanisms that should be further socialized; and the need for stronger monitoring of Strategic Note priorities and their cost-effectiveness. Country Office governance was complex and field offices needed to be better integrated; there were many vacant positions; risk-management practices in decision-making could be enhanced; and there were some areas for attention in the internal control environment and workflow bottlenecks. In terms of operations, risk areas for further attention included personnel recruitment, performance management, development and retention; and procurement, primarily due to the country context and the safety and security of UN-Women personnel and assets.

IAS proposed 15 actions to address residual risks, 4 of which are ranked as high risks and 11 as medium risks.



## **Annex III – IEAS and IAS Charters and summaries of compliance with Charters**

### **Charter of the Independent Evaluation and Internal Audit Services**

[\*\*UN-Women-Charter-of-Independent-Evaluation-and-Audit-Services-en.pdf\*\*](#)

### **Charter of the Internal Audit Service**

[\*\*UN-Women-Charter-of-Internal-Audit-Service-en.pdf\*\*](#)

### **Key conclusions of IAS compliance with IEAS and IAS Charters**

In 2023, IAS underwent an external quality assessment (EQA), in which it was found that the “Internal Audit Service Generally Conforms with the International Standards for the Professional Practice of Internal Auditing and the IIA Code of Ethics”. This is the highest rating available in the IIA quality assurance system.

One of the recommendations of the EQA was that IAS consider developing and using an “IEAS and IAS Charters Matrix” to monitor and report the status of requirements embedded in the IEAS and IAS charters. This matrix should specifically describe requirements related to organizational independence and objectivity, as well as each responsibility defined in the IEAS and IAS charters. The matrix should further describe the actions needed to demonstrate how the requirement was met, specific deliverables related to each objective, the frequency or due date for each objective or deliverable, and the status.

IAS established the matrix, which identifies 26 individual requirements in the charters. IAS is fully compliant with all 26 requirements and can demonstrate its compliance with the charters through its Quality Assurance and Improvement Programme, Audit Manual and related processes established by IAS for annual planning and reporting; staff recruitment, performance management and learning and development; individual engagement management; follow-up on audit recommendations; and ethics and integrity, objectivity, confidentiality and independence. Key elements of the charters are regularly reported to the Executive Board in the IAS Annual Report, informal and formal briefings, and presentations.

## Annex IV - High-priority, long-outstanding recommendations with management updates

Audit engagement title	Action owner and brief description of recommendation
2019 – Afghanistan Country Office Audit	<p><b>The Programme Support Management Unit (PSMU)</b> to develop guidance for situations where UN-Women Country Offices receive unearmarked funding for Strategic Notes.</p> <p><b>Management update:</b> UN-Women has developed guidance in regard to situations where UN-Women Country Offices receive unearmarked funding for Strategic Notes, following an extensive consultation process. The final guidance has been reviewed by Legal and to be submitted to the PPG for the final steps before promulgation.</p>
2020 – Audit of Detail Assignment	<p><b>Human Resources</b> to assume the role of business process owner for overseeing the policy on temporary staff placements while leaving the processing controls to receiving and releasing units.</p> <p><b>Management update:</b> Due to other pressing and unexpected priorities, the development of an overall framework for temporary staffing has been delayed. However, the risks have been mitigated through increased monitoring and reporting of selection on detail assignments.</p>
2020 – Audit of Trust Funds Governance, Policy and Risk Management	<p><b>PPID in collaboration with DMA and SPRED</b> to establish a corporate policy and procedures for Trust Fund grant management and consider, where applicable, integrating or cross-referencing relevant procedures established at individual Trust Fund level in the corporate policy framework.</p> <p><b>Management update:</b> Taking into consideration that not all Trust Funds will be established for grant management, UN-Women has developed a draft corporate policy for Trust Fund Management and is accelerating work on the UN-Women Grant Management Policy which is currently in draft. UN-Women will follow the required PPG process to promulgation and will simultaneously commence development of the grant making procedures, including for grant making under Trust Fund arrangements. UN-Women aims to finalize the policy by October 2024 and the related procedures by June 2025</p> <p><b>PPID in collaboration with the DMA, SPRED, IEAS and Legal</b> to develop, and submit for approval by senior management, an end-to-end corporate policy and procedures on the establishment of UN-Women Trust Funds and operational management of UN or UN-Women Trust Funds.</p> <p><b>Management update:</b> UN-Women has prepared a draft Policy for Trust Fund Management, which will undergo the required consultations and review as per the PPG guidance following which appropriate procedures for establishment of UN-Women Trust Fund and relevant operational management will be established.</p>
2020 – Cybersecurity Audit	<p>The audit included <b>six high-priority recommendations</b>. Given their sensitivity, the recommendations are not listed here, but IAS is in regular contract with DMA/Information Systems and Telecommunications Section to follow up.</p> <p><b>Management update:</b> IST is making progress on addressing audit recommendations for Information Security. Priorities include strengthening foundational controls through policy updates, enhancing cybersecurity capabilities and promoting an information security awareness culture, resulting in successful closure of related recommendations.</p>
2020 – Audit of Policy Cycle Management	<p><b>UN-Women</b> to create a full-time PPG Specialist position and ensure sufficient non-staff budget is available so that the PPG function is sustainable and can strategically prioritize organizational needs in PPG. The role of the Legal Office in the process should be updated in the PPG and additional costs to the Legal Office in relation to PPG (oversight, review and quality assurance) should also be identified, costed and included in the function’s Annual Work Plan.</p>

	<p><b>Management update:</b> Management has approved a timebound investment to boost this function, while recognizing the need for this to be institutionalized and sustainably supported. Given that this is a temporary measure, a business case will be prepared for consideration as part of the next Institutional Budget.</p>
2021 – Thematic Audit: Consultant management	<p>Taking the opportunity of the new ERP project, <b>the Director, HR</b> to consider migrating consultant transactional processing to the HR module in Oracle, with possible global automation of manual recruitment, on/offboarding and performance evaluation processes; and explore expanding the monitoring and reporting functionality to allow for a better overview of contract value over a period of time and performance indicators for the end-to-end process.</p> <p><b>Management update:</b> This recommendation has been superseded by events. The inclusion of consultants in the HR modules of the new ERP system (Quantum) has been deemed out of scope, except for the recruitment module where they are included. UN-Women is working on adopting a new contractual modality that will replace most consultancies and these, if implemented through UNDP as service provider, will be managed through Quantum ERP.</p>
2021 – Audit of outsourced services	<p><b>The Chief Risk Officer (the Director, SPRED)</b> should provide guidance to business process owners to undertake periodic risk assessments (e.g. during regular risk assessment workshops) of the third-party provider management cycle in each significant business area to identify, assess and mitigate key third-party risks.</p> <p><b>Management update:</b> The provision of this guidance is contingent upon the development, by the business process owner, of a policy framework for outsourcing of business processes and functions, including an outline of the third-party provider management cycle.</p>
2021 – Internal Audit of Ethiopia Country Office	<p><b>The Country Representative</b> to ensure the Country Office implements its HR strategy to deliver on its new Strategic Note, including the new areas targeted in the Strategic Note, mapping the skills and seniority needed to deliver with current staffing and capacity; that recruitment plans are implemented for all vacant, funded positions so the necessary expertise is available in house to deliver on the existing portfolio; and develop its project pipeline. The capacity of the Operations team should be assessed, monitored and addressed if needed.</p> <p><b>Management update:</b> The Country Office completed recruitment processes for 22 positions (which had been vacant since 2021) by the third quarter of 2022. As part of the biennial workplan process (2022-23, 2024-25), staff needs were identified and recruitment processes undertaken. A detailed HR strategy is under development to guide staff recruitment, well-being, training and performance management.</p>
2022 – Internal Audit of Safety and Security	<p><b>The Global Security Adviser</b> to consolidate available information into an official policy on security management, including: (a) clearly defining the authority of the Global Security Adviser to act as a fully-fledged business process owner with timely access to the Executive Director; (b) a role for Regional Offices in terms of overseeing security risks and ensuring compliance with key security controls; (c) expanding and clarifying the Head of the Office role, including individual accountability with key expectations for successful performance in terms of complying with key security controls; (d) defining key principles for governing security budget management, including the authority of the Security Service team to validate the appropriateness of security expenditure and personal charges; and (e) reference to the concept of duty of care</p> <p><b>Management update:</b> Aligned to the audit recommendation, consolidation is completed within the existing UN-Women Security &amp; Safety Framework of Accountability Policy, and also aligned with the UN Security Management System Framework. The policy was briefed to the Executive Management team and is currently pending final approval within the UN-Women approval process.</p>
2021 – Audit of Country Office in DRC	<p><b>The Country Representative</b> to establish a process for the consistent follow-up and sustainable implementation of previous oversight recommendations in the Country Office’s purview (CPEs, internal, external and programme partner audits), ensuring that action plans are updated in corporate systems in a timely manner. Accountability for these recommendations should be clearly assigned to managers who should</p>

	<p>periodically report on their progress. The Country Representative should actively seek headquarters and Regional Office advice and support in areas where the Country Office has less capacity to implement recommendations.</p> <p><b>Management update:</b> Most of the CPE recommendations are already implemented and the M&amp;E specialist recruited is carrying out regular monitoring of the status of those recommendations. With regards to partner audits, a regular follow-up action is taken through SharePoint. The office has even claimed financial finding reimbursement and has collected some money returned by the partners to solve the issues.</p>
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*Source: Compiled and monitored by IAS in Teammate*